

**IN THE SUPREME COURT OF INDIA
CIVIL ORIGINAL JURISDICTION**

Transfer Petition (Civil) Nos 290-292 of 2020

The National Anti-Profiteering Authority **... Petitioner(s)**

Versus

Hardcastle Restaurants Private Limited & Ors **... Respondent(s)**

ORDER

1 A batch of writ petitions is pending before the High Courts of Delhi, Bombay and Punjab and Haryana in which the constitutional validity of Section 171 of the Central Goods and Services Tax Act 2017 read with Rule 126 of the Central Goods and Services Tax Rules 2017 and other cognate provisions, is under challenge. Twenty writ petitions are pending before the High Court of Delhi. Two writ petitions, which are the subject matter of the present Transfer Petitions, are pending before the High Court of Judicature at Bombay. The petitioners before the High Court of Judicature at Bombay in those two writ petitions are represented by Mr Rohan Shah and Mr Vinayak Bhandari, learned counsel.

2 Having heard learned counsel, we consider it appropriate and proper that, in the interests of a uniform and consistent view on the law, all

the writ petitions should be transferred to the High Court of Delhi, where earlier writ petitions are already pending.

3 We accordingly allow the Transfer Petitions and direct that the following writ petitions shall stand transferred to the High Court of Delhi:

(i) Writ Petition No 3536 of 2019 titled "Hardcastle Restaurants Pvt Ltd and Anr v Union of India & Ors, pending before the High Court of Judicature at Bombay;

(ii) Writ Petition No 12872 of 2019 titled "Macrotech Developers Ltd and Anr v Union of India and Ors" pending before the High Court of Judicature at Bombay; and

(iii) Civil Writ Petition No 37033 of 2019 titled "M/s Nani Resorts & Floriculture Pvt Ltd v Union of India and Ors" pending before the High Court of Punjab and Haryana.

4 At this stage, we have not issued notice to the petitioner before the High Court of Punjab and Haryana, but leave it open to the petitioner to move this Court, should it have any reason to do so for appropriate directions.

5 A copy of this order shall also be forwarded by the learned counsel appearing on behalf of the National Anti-Profiteering Authority to the learned counsel appearing for the petitioners before the High Court of Punjab and Haryana.

6 The Registries of the respective High Courts are requested to immediately transfer the papers of the proceedings of the writ petitions to the High Court of Delhi. We leave it open to the parties to apply for necessary orders either with regard to the interim relief or for modification of such orders, as the case may be.

.....J.
[Dr Dhananjaya Y Chandrachud]

.....J.
[Ajay Rastogi]

**New Delhi;
February 19, 2020**

This is a Print Replica of the raw text of the judgment as appearing on Court website.

Publisher has only added the Page para for convenience in referencing.