

IN THE SUPREME COURT OF INDIA  
CIVIL ORIGINAL JURISDICTION

WRIT PETITION(S)(CIVIL) NO(S).258/2021

PRADEEP GOYAL

PETITIONER(S)

VERSUS

UNION OF INDIA & ORS.

RESPONDENT(S)

O R D E R

The petitioner in this Writ Petition has invoked Article 32 as well as Article 142 of the Constitution of India seeking the following reliefs:

"a. writ of mandamus/direction/order to the respondents to have a mechanism to track total GST paid on the OIDAR services used by Non-NTORs (Non-Taxable Online Recipient) Indian recipients under reverse charge basis;

b. to attend GSTR-5A or introduce new form to reflect in the GST return figures of revenue generated out of services provided to Non-NTOR;

c. To direct the respondents to have a mechanism to verify the total receipts earned by foreign online service providers from India and check GST compliances;

d. To direct overseas service providers to have fixed establishment in India or allow the Indian authorities to have no control or access to their accounting records in order to verify their compliances under GST laws;

e. To direct respondents to have strong mechanism for overseas OIDAR like it has for others by which there is strong tax collection, compliance and reporting mechanism through various type of periodical returns, GST audit from independent auditors and also other machinery provisions; and

f. To direct the GST authorities to provide data as to how many persons located in a non-taxable territory are providing OIDAR services in India."

2. We have heard Ms. Charu Mathur, learned counsel for the petitioner and Sri N.Venkataraman, learned Additional

Solicitor General appearing for the respondent(s).

3. Having heard learned counsel for the respective parties, we find that the Writ Petition could be disposed of by reserving liberty and permitting the petitioner to submit a copy of this Writ Petition including the prayers thereto by way of representation to the third respondent - GST Council so as to bring to the notice of the said respondent the grievances ventilated by the petitioner herein in this Writ Petition. If such a representation is made by the petitioner herein, the said respondent shall consider the same as expeditiously as possible and in accordance with law.

4. With the aforesaid liberty and permission reserved to the petitioner herein, the Writ Petition stands disposed of.

Pending application(s), if any, shall stand disposed of.

....., J  
(B.V. NAGARATHNA)

....., J  
(K.V. VISWANATHAN)

NEW DELHI;  
JULY 29, 2025

ITEM NO.23

COURT NO.5

SECTION PIL-W

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

WRIT PETITION(S)(CIVIL) NO(S). 258/2021

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Date : 29-07-2025 This petition was called on for hearing today.

CORAM : HON'BLE MRS. JUSTICE B.V. NAGARATHNA  
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) : Ms. Charu Mathur, AOR

For Respondent(s) : Mr. N.venkataraman, A.S.G.  
Mr. Gurmeet Singh Makker, AOR  
Mr. V C Bharathi, Adv.  
Mr. Sughosh Subramanyam, Adv.  
Mr. Shashank Bajpai, Adv.  
Mr. Annirudh Sharma - Ii, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

Writ Petition is disposed of in terms of the signed  
order, which is placed on file.

Pending application(s), if any, shall stand disposed  
of.

(B. LAKSHMI MANIKYA VALLI)  
COURT MASTER (SH)

(DIVYA BABBAR)  
COURT MASTER (NSH)