



Niti

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.622 OF 2024

SAI SERVICE PRIVATE LIMITED THR.
ITS AUTH. REP. NAGESH BHANDARY

... PETITIONER

Versus

UNION OF INDIA, THR. THE
SECRETARY, DEPT. OF REVENUE,
MINISTRY OF FINANCE AND 3 ORS

... RESPONDENTS

Mr Bharat Raichandani (through V.C.) with Mr Vibhav Amonkar,
Advocates for the Petitioner.

Ms Asha Desai, Central Government Standing Counsel for
Respondent No.1.

Mr Devidas Pangam, Advocate General with Ms Maria Correia,
Additional Government Advocate for Respondent No.2.

**CORAM:- M. S. KARNIK &
VALMIKI MENEZES, JJ.**

DATED :- 24th October, 2024

P.C.:

Post the impugned order, the Central Board of Indirect Taxes and Customs GST Policy Wing, Department of Revenue, Ministry of Finance, Government of India, has issued a circular dated 10.09.2024 on the subject of clarification on availability of input tax credit in respect of demo vehicles. This circular dated 10.09.2024, therefore, will prevail over the impugned order. There is no dispute that the petitioner would be entitled for benefit of the input tax credit on demo vehicles in terms of the said circular dated 10.09.2024.

2. In this view of the matter, nothing remains for consideration in the present petition. The petition, therefore, stands disposed of.

VALMIKI MENEZES, J.

M. S. KARNIK, J.