

IN THE HIGH COURT OF TELANGANA AT HYDERABAD

W.P.No.9846 OF 2021

Between:

M/s RCM Cargo Mover & Company.

... Petitioner

And

The General Manager, South Central Railway
& another

... Respondents

JUDGMENT PRONOUNCED ON: 18.03.2024

THE HON'BLE MRS JUSTICE SUREPALLI NANDA

1. **Whether Reporters of Local newspapers
may be allowed to see the Judgment?** : Yes
2. **Whether the copies of judgment may be
marked to Law Reporters/Journals?** : Yes
3. **Whether Their Lordships wish to
see the fair copy of the Judgment?** : Yes

SUREPALLI NANDA, J

THE HON'BLE MRS JUSTICE SUREPALLI NANDA**W.P.No.9846 OF 2021****% 18.03.2024****Between:**

M/s RCM Cargo Mover & Company

... Petitioner

And

\$ The General Manager, South Central Railway
& another**... Respondents****< Gist:****> Head Note:**

! Counsel for the Petitioners : Mr.Prasad Rao Vemulapati

^ Standing counsel for Respondents: Mrs.T.Suhasini

? Cases Referred:

HON'BLE MRS JUSTICE SUREPALLI NANDA**WRIT PETITION No.9846 OF 2021****ORDER:**

Heard Mr.Prasad Rao, the learned counsel appearing on behalf of the petitioner and Mrs.T.Suhasini, learned standing counsel appearing on behalf of the respondents.

2. **The petitioner approached the Court seeking the prayer as under:**

"to issue an appropriate Writ or Direction more particularly a Writ of Mandamus declaring the action of the 2nd Respondent rejecting the claim of the Petitioner to reimburse the GST amount of Rs.64,86,362/ paid by it towards Goods and Service Tax as contrary to the Railway Board letter No.2017/CE.I/C7/GST dated 27.10.2017 and the consequent Joint Procedural Order No.W. 417/P/GST/2017 dated 30.11.2017 and other orders issued from time to time by the competent authorities and also a blatant violation of Article 14 of Constitution of India and consequently direct him to act in terms of the above circulars and reimburse the Petitioner the GST amounts paid by the Petitioner to the GST authorities."

3. **PERUSED THE RECORD.**

a) **Guidelines dated 04.07.2016 vide FX/A07/TAXES POLICY/VOL-IV/39 issued by the Office of the Financial Adviser & Chief Accounts Officer, South Central Railway, Rail Nilayam, Secunderabad, read as under:**

"In view of the justification furnished vide letter cited above, Finance concurrence is hereby signified for modification of service tax clause concurred by this office letters of even no. dated 31.05.2016 and 25.03.2015 as following:

Concurred vide earlier letter of even no dated 31.05.2016	Now modified as
The Tenderer should submit the Service Tax Registration certificate indicating Service Tax Registration Number (STRN) along with the Tender. This will be a precondition for the agencies to participate in the tenders.	e) The tenderer shall submit the particulars of Service Tax Registration i.e. Service Tax Registration number, within 60 days from the date of issue of LOA, or before submission of CC1 bill, whichever is earlier.
Concurred vide this office letter of even no. dated 25.03.2016	Now modified as
c) Actual service tax (without interest) is applicable if any will be reimbursed subject to production of authentic documentary evidence of this tax having been actually paid to the Government of India by the contractor during execution of work or before	c) Actual service tax (without interest) as applicable, if any, will be reimbursed subject to production of authentic documentary evidence of this tax having been actually paid to the Government

<p>passing of final bill. indicate agreement No./ Acceptance letter No. along with name of the work duly indicating the amount of service tax actually paid by the contractor to the Govt. of India and this should be produced either during the currency of the contract or before passing the final bill.</p>	<p>of India by the contractor during execution of work or before passing of final bill. include the receipt/challan of payment of service tax and a self certified statement with details of contract i.e. agreement No./Acceptance letter No. along with name of the work duly indicating the amount of service tax actually paid by the contractor to the Govt., which should tally with the e-challan. (as per the annexure enclosed)</p>
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This issues with the approval of FA &CAO/G."

b) Letter dated 15.12.2016 vide No.AXP/Service Tax, of Financial Advisor and Chief Accounts Officer/G, reads as under:

"The matter regarding applicability of service tax for railway contracts has been reviewed with Tax Consultants. Accordingly, the summary of services which are taxable and which are exempted from service tax is given in enclosed statement and Annexure -I

thereto. This may be carefully considered for implementation in your unit/division.

In this regard, the following further course of action may be taken:

I. FOR NEW CONTRACTS:

Service Tax should not be included for works where it is exempted. Wherever it is applicable, the rates tendered shall exclude service tax element. The standard condition on service tax to be included in the tender document will be as per this office letter no.AFX/A07/Taxes/Policy/Vol.IV/39 dated 25.3.15 read-with modifications advised vide letter dated 04.07.16 (Copies enclosed). This will ensure that all relevant information regarding service tax are available while making payment, while allocating the expenditure and also for giving details to FA&CAO/Stores for claiming CENVAT credit.

II. FOR EXISTING/RUNNING CONTRACTS:

Where element of service tax is indicated separately and where service tax is being reimbursed at present but not coming under the purview of service tax as per present guidelines, further payment of service tax should be stopped with prior intimation & acceptance from the contractors, so that further liability is avoided. For amounts already reimbursed, details should be sent

to FA&CAO/Stores for due consideration while claiming cenvat credits.

III. Apart from the above, it may be ensured that proper documentation and records on service tax paid is maintained for a minimum period of five years excluding the Financial Year to which the transaction relates to facilitate periodical auditing by Service Tax authorities. This is as per extant instructions of Railway Board (Circular RBA No. 23/2012 No.2010/AC-II/1/3 Dated 29.06.2012) and Service Tax Rules, 2014. Further amendments as and when issued should be followed.

c) Letter dated 27.10.2017 vide No.2017/CE-I/CT/7/GST of Financial Advisor and Chief Accounts Officer/G, Government of India, Ministry of Railways (Railway Board) reads as under:

"2. Considering the above, it has been decided to make existing works contracts awarded before implementation of GST, as GST neutral after carefully taking into account the input tax credit available to the contractor, on a case to case basis, on production of documentary evidence. This exercise may involve reimbursement to contractors or recovery from contractors depending upon the tax liability of the contractor before GST and after GST including input tax credit available to the contractor after GST."

d) Letter dated 30.11.2017 vide No.W.417/P/GST/2017 of South Central Railway, Office of the Principal Chief Engineer, Fifty Floor, Rail Nilayam, Secunderabad, reads as under:

"As per Railway Board's letter No.2017/CE-1/CT/7/GST dated 27.10.2017 existing Works/Services contracts which were awarded/tendered before implementation of GST to be made as GST neutral, duly taking into account the Input Tax Credit (ITC) available to the contractor.

In compliance to the Board's letter dated 27.10.2017, Joint Procedure Order No.01/2017, dated 29.11.2017 (including Annexure A & B), signed by PCE, CAO/C and PFA. The JPO is vetted by Law Branch and approved by GM is enclosed herewith for implementation."

e) Letter dated 15.10.2020 vide No.A/X-II/Correspondence of the 2nd Respondent addressed to the petitioner, reads as under:

With reference to your grievance, regarding reimbursement of GST amount along with service tax under GST neutralisation scheme is not agreed due to the following reasons:

1) As per PFA/SC's clarification letter cited above, "If the agreement is exclusive of service tax and a clause

like 'reimbursement of the actual service tax paid by the contractor may be allowed' is mentioned in the agreement, then it is to be verified by your office whether the contractor has obtained the Service Tax Registration submitted the documentary evidence for having remitted the service tax to the Government and filed the service tax returns, and claimed any reimbursement earlier as per the conditions of tender/agreement. Service Tax can be reimbursed, only if these agreemental conditions are fulfilled."

2) Agt No. 08/W/2017 was verified and it is observed that, as per tender schedule rate includes cost of driver, helper, fuel, e.g., Mobil oil, brake oil etc. along with related repairs works and all types of taxes as admissible by State or Central Governments, octroi, toll tax, barrier tax etc.

3) Agt No.C/E.29/TRD/17/2016-17 was verified and it is observed that as per Chapter-III special conditions of contract para 3.2.11, wages of driver, repair charges maintenance charges, break down charges, license, taxes, cost of fuel, parking charges (other than Railway Parking) etc., will be borne by the Tenderer only.

4) From the above, it is substantiated that the said agreements are inclusive of all taxes, hence no reimbursement of service tax shall be considered.

5) In GST neutralisation scheme, additional burden of GST, over 15% service tax (18%-15%=3%) whether paid or not is to be reimbursed. The same is reiterated in PFA/SC's clarification on GST Neutralisation for vehicle hire contracts to Sr.DFM/GTL."

4. The case of the petitioner, in brief, as per the averments made by the petitioner in the affidavit filed in support of the present writ petition:

Petitioner is a partnership firm registered with the Registrar of Firms, Ranga Reddy District (East) with Registration No.1531 of 2013. The Petitioner has been carrying on the business of supply of transport vehicles to various Railway Zones of Indian Railways more particularly to South Central Railway represented by 1st and 2nd Respondents. The Government of India has introduced Service Tax on the services rendered by the service provided and the rate of such Tax is based on the value of the services provided. Petitioner is in the business of providing transport vehicles to various Railway Zones and the service so rendered is taxable @ 18% of the Gross value of the contract (Service). However prior to 01.07.2017 most of the services rendered to Indian Railways were exempted from payment of Service Tax

and hence the Petitioner was not liable to pay any Service Tax prior to the introduction of GST regime that came into force on 01.07.2017 or any time prior to that. Having regard to the existing tax regime, the Service Tax which did not indicate the quantum of tax, with a view to rationalize the tendering process and to bring about uniform condition on Service Tax in tenders, South Central Railway through its Financial Advisor and Chief Accounts Officer issued a Circular on 25.03.2015.

It is further the specific case of the Petitioner that in terms of the order dated 30.11.2017 the Contracts that were entered into prior to 01.07.2017 are eligible for reimbursement of Service Tax, if paid. The contracts that were entered into after 01.07.2017 but for which tenders were called prior to 01.07.2017 are also entitled for reimbursement/recovery of GST as the case may be. The Petitioner referring to letter dated 18.09.2018 and Clause 14(a) of Gazette Notification No.25/2012, dated 20.06.2012 and Clause (vi) of Notification No.9, dated 01.03.2016 contends that the services rendered by the Petitioner are exempted from the umbrella of Goods and Service Tax and that the Petitioner is not liable to pay any Service Tax. The

Petitioner during the course of its Volition of Supply of Transportation Services to South Central Railways and other Railways entered into various agreements and the Petitioner vide representations dated 25.04.2019 and 07.06.2019 addressed to the authorities concerned for reimbursement of GST paid by it. The Petitioner through letters dated 18.09.2020 and 25.09.2020 requested the 2nd Respondent to act in terms of Railway Board directive and also the period of the orders passed by the Competent Authority of South Central Railway with regard to Goods and Service Tax. But however, the 2nd Respondent vide letter dated 15.10.2020 rejected the request of the Petitioner for reimbursement of GST amount along with Service Tax under GST Neutralization Scheme. Aggrieved by the same the Petitioner filed the present Writ Petition.

5. The learned counsel appearing on behalf of the petitioner mainly puts forth the following submissions:

1. The rejection of the request of the Petitioner for reimbursement of GST paid by it by the 2nd Respondent is contrary to the guidelines issued by Railway Board through general circular No.2017/E-I/CT/7/GST dated 27.10.2017.

2. The rejection of the request of the Petitioner for reimbursement of GST paid by it by the 2nd Respondent is contrary to the guidelines issued by PCE dated 30.11.2017.

3. The rejection by the 2nd Respondent to reimburse the GST paid by the Petitioner is contrary to the letter of FA & CAO bearing No. AFX/A07/Taxes/Policy/Vol.IV/39 dated 25.03.2015.

4. The 2nd Respondent could not have denied the request of the Petitioner for reimbursement of GST paid by it in violation of FA&CAO letter No.AFX/A07/TAXES POLICY/VOL.IV/39 dated 04.07.2016.

5. The 2nd Respondent could not have rejected reimbursement of GST contrary to the directions of FA&CAO letter No.AXP/Service Tax dated 15.12.2016.

6. The 2nd Respondent failed to note that the agreements in question were entered into prior to GST regime and hence the phrase "inclusive of all taxes" could not have been applied, as such inclusion would automatically disqualify the tender.

7. The 2nd Respondent failed to consider the fact that by virtue of general instructions and guidelines the Service Tax element has to be quoted separately and it did not form part of all taxes.

8. The main intention of GST neutralization scheme was to lessen the burden of GST that was not in vogue when the tenders were called for.

9. When the Executive specifically states that the contractor need to be reimbursed the GST element as that did not form part of the estimates, the 2nd Respondent could not have taken a different view and he is bound to follow the orders of his superiors and particularly the orders of Railway Board.

10. The 2nd Respondent failed to note that in spite of similar conditions in other agreements, the other Divisions of South Central Railway, viz: Vijayawada, Guntur, Guntakal and Nanded Divisions have reimbursed the GST.

11. And finally it is not the case of the 2nd Respondent that no GST was ever reimbursed by Secunderabad Division. The letters submitted herewith would show that the Secunderabad Division, more particularly the 2nd Respondent had reimbursed the GST paid by the contractors but a different stand was taken in respect of Petitioner for the reasons best known to him and thus there is apparent discrimination against the Petitioner and thus there is a deliberate violation of Article 14 of Constitution of India.

12. Denial of lawful amounts due to the Petitioner is the deprivation of its right to payment for the work done and violates Articles 19 and 21 of Constitution of India.

6. Counter affidavit filed by Respondent Nos.1 and 2, in particular, paras 4, 5, 6, 7, 10, 13, 14 and 15, reads as under:

4. In reply to paragraph No.2, it is submitted that Government of India has introduced Goods and Services Tax (GST) w.e.f 01.07.2017. Hiring of Transportation vehicles are taxable @ 18% under GST. However, it is not true that this office has refused the firm's claim of reimbursement of GST amount based on the Railway Board's Circular dated.27.10.2017 followed by JPO No.01/2017 Dated29.11.2017, which was superseded by JPO No.01/2019 circulated vide Lr No.W.417/P/GST/2019 Dated27.11.2019. This office has reimbursed the eligible GST amount to the contractor i.e., 3% tax amount (18% GST-15% Service tax) as per the above Joint Procedural Order issued by Headquarters of South-Central Railway.

5. In reply to paragraph no.3, it is submitted that the petitioner has wrongly interpreted the Service Tax Exemption extended to Railways. Railways were exempted from Service Tax in terms of Para No.14(a) of Mega exemption Gazette Notification No.25/2012 dated 20.06.2012 issued by Ministry of Finance, Government

of India. The abstract of the said entry of the Notification is reproduced herewith:

"14. Services by way of construction, erection, commissioning or installation of original works pertaining to (a) Railways, excluding monorail and Metro".

In view of the above Notification, it is clear that exemption is provided to construction, erection, commissioning or installation of original works pertaining to Railways and not for hiring of vehicles. In terms of Para No.4 of the above said letter, applicability of service tax for Hiring of Motor vehicles, "Renting/Hiring of motor services (without transfer of ownership) is taxable." Since Railways is not a business entity registered as body corporate, but is Government department, the reverse charge would not be attracted and there is no need to pay service tax by the railways as a recipient. The service tax shall be liable to be discharged by the service provider. As such, this office has reimbursed the difference of 3% tax (18% GST-15% Service tax) to the contractor as per the above Joint Procedural Order issued by Headquarters of South-Central Railway.

6. In reply to paragraph No.4, it is submitted that the Railway Board letter No. 2017/CE-I/CT/&/GST dated 27.10.2017 has been issued to address the modalities of working out and reimbursement of Service Tax and to

introduce uniformity in computing, assessing, recovery and reimbursement of service tax to the contractors. The said Railway Board letter had been issued to "make existing works contracts awarded before implementation of GST, as GST neutral after carefully taking into account the input tax credit available to the contractor, on a case to case basis, on production of documentary evidence. This exercise may involve reimbursement to contractors or recovery from contractors depending upon the tax liability of the contractor before GST and after GST including input tax credit available to the contractor after GST. Zonal Railways/Production Units were advised to work out modalities through a procedure order.

7. In reply to paragraph No.5, it is submitted that with regard to the above Railway Board letter, a Joint Procedural Order was issued through letter No.W.417/P/GST/2019 dated 27.11.2019 for neutralization of GST. In terms of Para No. 8.5 (e), "the tax liability of the contractor before implementation of GST shall be worked out taking into account all stipulated taxes in force before GST implementation i.e. Excise duty, VAT, including VAT on Excise Duty, Entry tax, Octroi duty, prevalent service tax etc. "This is irrespective of whether the same was paid by the agency or not for each on account/FCC bill.

From the above, it is clear that applicable tax should be taken into account before implementation of GST. Difference between Service tax and rate of tax in GST regime would be admissible for neutrality of GST under above Procedural order. As such, this office has reimbursed the difference of 3% tax (18% GST-15%Service tax) to the contractor as per the above Joint Procedural Order.

10. In reply to paragraph No.8 of the affidavit, it is submitted that it is true that this office has rejected the request of the firm to pay GST amount @18% paid by petitioner, on the ground that all the agreements entered with Railways were quoted by the agency as "including all taxes" such as cost of driver, fuel, repair works an all type of taxes as admissible by State or Central Govts, Octroi, toll tax etc.

13. In reply to paragraph No.11, it is submitted that in some of the cases of other departments, if it is admitted by this office erroneously, the same are being recovered from on hand bills or from Security Deposit of the concerned firms/contractors.

14. In reply to paragraph No.12, it is submitted that bifurcation details for the claim made i.e., Rs.64,86,362/- was not made available for verification.

15. Finally, it is to state that all the agreements mentioned by the petitioner in writ petition, were entered with Railways stating that all taxes, insurance

certificates, pollution certificates... etc., are to be borne by the agency and the accepted rate is inclusive of all the above. As such, the question of reimbursement of GST@18% to the petitioner does not arise in the subject case. Further, the amount reimbursed @3%tax (18%GST-15%Service tax) to the firm is correct in all respects.

DISCUSSION AND CONCLUSION :

7. A bare perusal of para 10 and 11 of the reply affidavit filed by the Petitioner to the Counter Affidavit filed by Respondent No. 1 & 2 reads as under :

"10. It is to submit that pursuant to a request made by the Petitioner under RTI Act, 2005, the 2nd Respondent had furnished the information with regard to the GST neutralization amount paid to the Petitioner through letter dated 19.11.2020 a copy of which is submitted as P20. From the said letter it is abundantly clear that the Respondents reimbursed the entire GST amount paid by the Petitioner to GST authorities without any deductions and thus it is clear that the Petitioner was not liable to pay any Service Tax prior to GST regime that came into effect from 01.07.2017. It is to submit that in response to a tender notice the Petitioner submitted its tender in which it was specifically stated that the rates quoted were exclusive of VAT, Service Tax, Building Cess as the same are not applicable to the nature of work

undertaken by the Petitioner. The Respondents accepted the said condition and awarded the contract. Now the Respondents cannot be permitted to make a volte face and state that the Petitioner is liable to pay Service Tax in pre GST regime. A copy of the Tender submitted is submitted as P21.

11. It is to submit that the Respondents have reimbursed the following contractors towards neutralization of GST in its entirety.

GUNTAKAL DIVISION:

1. M/s Gangi Reddy
2. M/s Syed Gouse
3. Sri Raj Kumar
4. Sri Raffiq
5. Sri M.Kishore
6. Sri Jeelani
7. Sri Srinivalsulu
8. Sri Khaleel

VIJAYAWADA DIVISION:

1. Sri P.K.Ranga Rao
2. Sir A.V.Lakshman Rao
3. Sri Ram Mohan Reddy
4. M/s RCM Cargo Mover & Co.
5. Sri K.Maniyam

GUNTUR DIVISION:

1. Sri D.V.Reddy
2. Sri P.K.Ranga Rao
3. A.V.Laxman Rao

HYDERABAD DIVISION:

1. Sri Narasing Rao

SECUNDERABAD DIVISION:

1. M/s Sir Bhadrakali Enterprises
2. M/s RCM Cargo Mover & Co. (paid and recovered)
3. M/s Shaik Abdullah

NANDED DIVISION:

1. M/s Surekha Goods Transport
2. M/s Sachindra Sainath Soneware
3. M/s RCM Cargo Mover & Co.

It is to submit that South Central Railway for administrative purposes and ease of operation, is divided into six Zones being controlled from its Head Quarters at Secunderabad. The Railway Board Circulars as well as the JPOs issued by the Head Quarters apply equally to all the divisions and the divisions cannot act independently and in difference to either the Railway Board directives or that of South Central Railway Zonal Head Quarters. The Petitioner understands that in other Railway Zones also the GST paid by the Contractors is being reimbursed in full. That apart, the 2nd Respondent cannot discriminate the Petitioner from the other contractors who are on the same plane.

8. This Court opines that though the Petitioner has challenged the action of the 2nd Respondent in rejecting the claim of the Petitioner to reimburse the GST amount of Rs.64,86,362/- paid by the Petitioner towards Goods and Service Tax as contrary to the Railway Board letter

No.2017/CE.I/C7/GST, dated 27.10.2017 and the consequent joint procedural order No.W417/P/GST/ 2017, dated 30.11.2017, yet curiously Petitioner did not specifically challenge the letter dated 15.10.2020 wherein Petitioner's representations dated 18.09.2020 and 25.09.2020 regarding reimbursement of GST amount along with service tax under GST Neutralisation Scheme had been rejected by the 2nd Respondent.

9. This Court opines that the representations of the Petitioner dated 25.04.2019, 07.06.2019, 18.09.2020 and 25.09.2020 had not been considered as per the letter dated 17.06.2019 of the Principal Financial Advisor, SCR addressed to the 2nd Respondent which clearly said that GST needs to be neutralized by following the due procedure. The said letter dated 17.06.2019 is extracted hereunder :

"M/s. RCM Cargo Mover & Co./Secunderabad have submitted representations on 25.04.2019 and 7.6.2019 regarding non-payment of GST Neutralization by SC division duly adding service tax amount. Copies of the same are enclosed herewith.

In this connection it is advised to verify whether the particular contract of M/s. RCM Cargo Mover & Co./Secunderabad is inclusive of service tax or not. Accordingly, the additional tax burden due to implementation of GST is to be neutralized.

If the agreement is exclusive of service tax and a clause like 'reimbursement of the actual service tax paid by the contractor may be allowed' is mentioned in the agreement, then it is to be verified by your office whether the Contractor has obtained the Service Tax Registration, submitted the documentary evidence for having remitted the service tax to the Government and filed the service tax returns, and claimed any reimbursement earlier as per the conditions of tender/agreement. Service Tax can be reimbursed, only if these agreemental conditions are fulfilled.

This issues with the approval of FA&CAO/IRIFM."

10. Taking into consideration the specific averments made in the reply affidavit filed by the Petitioner in particular at paras 10 and 11 referred to and extracted above and duly taking into consideration the contents of the letter dated 17.06.2019, this Court opines that the Circular Instructions/Terms as per Railway Board letter No.2017/CEI/C7/GST, dated 27.10.2017 and the

consequent Joint Procedural Order No.W417/P/GST/2017, dated 30.11.2017 had not been applied in considering Petitioner's representations dated 25.04.2019, 07.06.2019, 18.09.2020 and 25.09.2020 nor the periodical orders passed by the competent authorities of South Central Railway with regard to Goods and Service Tax, had been acted upon in rejecting Petitioner's claim to reimburse the GST amount of Rs.64,86,362/- paid by the Petitioner towards Goods and Service Tax and the specific plea of discrimination as put-forth by the Petitioner that the 2nd Respondent had reimbursed the GST paid by the Contractors, but however, a different stand is taken in the case of the Petitioner has in fact not been explained clearly in the counter affidavit nor in the proceedings dated 15.10.2020 of the 2nd Respondent herein where under Petitioner's request regarding reimbursement of GST amount along with Service Tax under GST Neutralization Scheme had been rejected.

11. Taking into consideration the above said facts and circumstances of the case and duly considering the

averments made in the reply affidavit filed by the Petitioner at Paras 10 and 11 and duly considering the contents of the letter dated 17.06.2019 addressed to the 2nd Respondent herein by the Principal Financial Advisor, SCR the Writ Petition is allowed and the Respondents are directed to reconsider the decision dated 15.10.2020 vide No.A/X-II/Correspondence of the DFM/SC in rejecting Petitioner's request regarding reimbursement of GST amount along with Service Tax under GST Neutralisation Scheme within a period of 4 weeks from today duly reconsidering Petitioner's representations dated 25.04.2019, 07.06.2019, 18.09.2020 and 25.09.2020 in accordance to law and as per Guidelines dated 04.07.2016 and 15.12.2016, duly considering Railway Board Letter No.2017/CE.I/C7/GST, dated 27.10.2017 and the consequent joint procedural order No.W.417/P /GST/2017, dated 30.11.2017 (referred to and extracted above) and pass appropriate orders by adhering to the principles of natural justice by providing due notice and opportunity

**to the Petitioner and communicate the decision to the
Petitioner. However there shall be no order as to costs.**

Miscellaneous petitions, if any, pending in this Writ
Petition, shall stand closed.

SUREPALLI NANDA,J

Date: 18.03.2024

Note: L.R.Copy to be marked
(B/o) *Yvkr*