

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

.....

RAJYA SABHA

UNSTARRED QUESTION No.3595

TO BE ANSWERED ON TUESDAY, MARCH 27, 2018/CHAITRA 6, 1940 (SAKA)

CASES FILED DUE TO DISPUTES ARISING OUT OF GST

3595. SHRI KAPIL SIBAL:

Will the Minister of FINANCE be pleased to state:

- (a) the details regarding cases filed due to disputes arising out of GST, State/UT wise;
- (b) the details of amendments in GST made by Government date-wise; and
- (c) the details of products that were in the 28 per cent category and have now been shifted to a lower tax bracket with reasons therefor?

**MINISTER OF STATE FOR FINANCE
(SHRI SHIV PRATAP SHUKLA)**

(a)The details of cases filed under GST in the various High courts (179) and Supreme Court of India (14), as on 16.03.2018 is as below.

Forum	Number of cases
Supreme Court	14
Various High Courts :	
Allahabad	7
Bombay	23
Bombay (Nagpur Bench)	2
Bombay High Court (Aurangabad Bench)	1
Calcutta	2
Chhattisgarh	5

Delhi	53
Gauhati (Itanagar Bench)	1
Gauhati (Kohima Bench)	1
Gujarat	9
Hyderabad	8
Jharkhand	19
Karnataka	4
Kerala	10
Madhya Pradesh	1
Madhya Pradesh (Indore Bench)	1
Madras	2
Madras (Madurai Bench)	3
Orissa	3
Punjab & Haryana	12
Rajasthan	4
Rajasthan (Jodhpur Bench)	4
Shimla	1
Sikkim	3
Total in High Courts	179

(b) i. CGST Act and IGST Act were amended to extend its provisions to the state of Jammu and Kashmir vide The Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017.

ii. GST Rules have also been amended seventeen times (last amendment on the 23rd day of March, 2018), the details of which are available in public domain and hosted on website www.cbec.gov.in.

(c) Based on the representations received from the industry and the recommendations of the GST Council, the following changes have been made in rates of goods and services in the 28% bracket:

Sl. No.	Number of items earlier in 28% tax rate	Goods/services	Current GST rate
1	182	Goods	18%
2	11	Goods	12%
3	2	Goods	5%
4	1	Goods	Nil
5	1	Service	18%
