APHC010355722017

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

Bench Sr.No:-1 [3543]

WRIT PETITION NO: 24847 of 2017

The Vijayawada Dried Fish Merchants Association,vijayawada&a and Others ...Petitioner(s)

Vs.

Secretary Finance Dept New Delhi 3 Others and Others ...Respondent(s)

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CORAM : SRI JUSTICE NINALA JAYASURYA
SRI JUSTICE T.C.D.SEKHAR

DATE : 14th October 2026

Present :

Advocate for Petitioner: G NARENDRA CHETTY

Advocate(s) for Respondent(s): , SANTHI CHANDRA, GP FOR COMMERCIAL TAX (AP), T NIRANJAN Deputy Solicitor General of India

HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

HON'BLE SRI JUSTICE T.C.D. SEKHAR

WP No.24847 OF 2017

ORDER:- *(Per Hon'ble Sri Justice T.C.D. Sekhar)*

1. The Vijayawada Dried Fish Merchants Association is registered under the Societies Registrations Act vide Registration No.430-90, situated at Shop No.213, Dried Fish Market, Kothapet, Vijayawada.

2. The present writ petition is filed questioning Entry No.3, Heading No.0305 of Schedule-IV of the CGST Act, 2017 whereunder "Fish, Dried or Salted" is made liable to tax @ 5%, while "Fish, fresh or Chilled" or exempt from the tax as per Entry No.20 of Schedule-I of CGST Act, 2017.

3. When the matter is taken up for consideration, it is brought to the notice of this Court that, the Central Government in exercise of powers conferred by sub-section (1) of Section 11 of CGST Act, 2017, on the recommendations of the counsel issued Notification No.42 of 2017-Central Tax (Rate), dt.14.11.2017, whereby and whereunder exempted Fish, Dried or Salted from payment of tax.

4. Sri Phani Dhutt, learned Standing Counsel for Central Government would submit that by virtue of Notification No.42 of 2017, dt.14.11.2017, the cause in the writ petition does not survive and the said submission is not refuted by the counsel for the petitioner.

5. In the circumstances, nothing survives to be adjudicated in the present writ petition and accordingly the same is closed.

There shall be no order as to costs. As a sequel, pending applications, if any shall stand closed.

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JUSTICE NINALA JAYASURYA

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JUSTICE T.C.D. SEKHAR

14.10.2026
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HON'BLE SRI JUSTICE NINALA JAYASURYA
AND

THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

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