

## Daily Orders for Case WP 23915/2023

Sl. No	Judge(s) Name	Date of Order	Daily Order
1	B.M.SHYAM PRASAD	02/11/2023	Sri V Lakshmikumaran, the learned counsel for the petitioner is heard on the grant of ad interim order. Sri V Lakshmikumaran submits that the impugned show cause notice is issued in the light of the decision of the Hon'ble Supreme Court in C.C., C.E., & S.T., Bangalore [Adjudication] v. Northern Operating Systems Pvt. Ltd., reported in 2023 [61] GSTL 129 [SC] notwithstanding the very distinguishable circumstances in the present case. The petitioner has employed certain expatriates and is paying salary in the Indian currency, and because these employees have maintained their lien with the corresponding overseas company, social security cost is paid. The decision in the case of Northern Operating Systems Pvt. Ltd., is in the peculiarities of that particular case and cannot be applied in the present case when it cannot be disputed that salary will not be a taxable supply of service. Insofar as the interim orders, Sri V Lakshmikumaran submits that if there is adjudication pursuant to the impugned show cause notice the writ petition would be rendered infructuous. In the light of these submissions, the interim order is granted as prayed for but with liberty to the respondents to seek vacation of this order. Smt. Jyoti M Maradi, the learned High Court Government Pleader, is called upon to accept notice for the respondents, and they will be at liberty to complete their pleadings within four weeks from today. The office is directed to re-list this petition on 07.12.2023.
2	B.M.SHYAM PRASAD	07/12/2023	Adjourned, as requested by the learned High Court Government Pleader, to be called after three weeks and the interim order granted earlier is extended till the next date of hearing.