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This article serves as Part 2 of the discussion on the implications of the Gujarat High Court’s ruling in GCCCI v. Union of India. In the Part 1, I had, provided a brief analysis of the judgment and its core legal issues. In this continuation, I delve into the authorities relied upon in the judgment, dissecting each case cited by the Gujarat High Court and attempting to analyse the same and its significance. The Court extensively relied on judicial precedents under property law and Income tax Act to conclude that the assignment of leasehold rights constitutes a transfer of an interest in immovable property and, therefore, does not qualify as a “supply of service” under GST law. This article examines each case cited in the judgment, summarizing their legal principles and how they were applied by the Hon’ble Gujarat High Court. As Advocates practicing in the Courts, we are well aware that judgments are great aid.....