

Anilkumar Shah

In a recent judgment dt. 11/04/2025, in the case of Indian Medical Association v. Union of India, in a batch of writ petitions, led by WA 1659 and 1487 of 2024 and 468 of 2025, Hon. Kerala High Court has declared the insertion of clause (aa) in sub-section (1) of section 7 as ultra virus and has struck down the same. This case has many fall outs. The judgment throws light on many aspects and in the process has finely analysed multiple issues. **BACKGROUND OF THE CASE** The Indian Medical Association challenged the coercive action from the Directorate General of GST Intelligence for recovery of tax on various services rendered by it to its members. While it was the petitioner's contention that it was not liable to pay tax on the supply of services to its members, it apprehended coercive action for recovery of tax when it was served with summons requiring it to produce details of the registra.....