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The Bench of Three Judges of the Hon'ble Supreme Court of India has on 19 May, 2022 in the case of Union of India vs. Mohit Minerals Pvt. Ltd. (Civil Appeal No. 1390 of 2022) delivered an important judgement on the various aspects of the CGST Act and the IGST Act. Hon'ble Court also specified the role of GST Council in the administration of GST Laws. A Writ Petition was filed in the case of Mohit Minerals before the Hon'ble Gujarat High Court challenging the Reverse Charge Mechanism (RCM). Hon'ble Gujrat High Court in their Lordships judgement dated 23.01.2020 held that when such a tax is levied on the importer, who is not a recipient it is ultra vires the IGST Act. Hon'ble Supreme Court in its lengthy but well written judgement approved the judgement of the Gujrat High Court. However, Hon'ble Supreme Court gave its own reasons for such approval. The most important part of the judgement is on the role of the GST Council vis-à.....