

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

**WRIT PETITION NO.3528 OF 2018**

Dadar Matunga Residents Welfare  
Association ... Petitioner  
V/s.  
Union of India and ors. ... Respondents

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Mr.Bharat Raichandani alongwith Ms.Pragya Koolwal i/by M/s UBR  
Legal, Advocates for the Petitioner.  
Mr.J.B.Mishra alongwith Mr.Sham Walve, Advocates for  
Respondent Nos.1 and 2-Union of India.  
Mr.V.A.Sonpal, Special Counsel alongwith Ms.Geeta Shastri,  
Additional Govt. Pleader and Ms.Jyoti Chavan, AGP for Respondent  
Nos.3 and 4/State.

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**CORAM : UJJAL BHUYAN &  
MILIND N. JADHAV, JJ.  
DATE : FEBRUARY 04, 2021.**

**P.C.:-**

Heard learned counsel for the parties.

2. Mr.Sonpal, learned special counsel submits that two notifications have been issued, one by the State of Maharashtra and the other by the Central Government, wherefrom he submits that transfer development rights in respect of residential apartments stands exempt from payment of GST; even otherwise the liability is on the developer.

3. Since this may have a bearing on the adjudication of the writ petition, we are of the view that Mr.Sonpal should file an additional affidavit to bring on record the above notifications.

4. Mr.Mishra, learned counsel appearing for the Central Government may also file additional affidavit.

5. Stand over to 26<sup>th</sup> February, 2021.

**(MILIND N. JADHAV, J.)**

**(UJJAL BHUYAN, J.)**

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