

Commercial Taxes Officer v. M/s Shree Mahesh Oil Products & Ors.

Case number: SLP(C) No. 16138/2022.

Citation: No neutral or reported citation is printed in the official source PDF.

Decision date: 23 September 2022

Application of Mohit Minerals in the GST ocean-freight litigation

Court: Supreme Court of India

Bench: Hon'ble Dr. Justice D.Y. Chandrachud and Hon'ble Ms. Justice Hima Kohli

Decision stage: Final SLP dismissal expressly applying Mohit Minerals; no grant of leave is recorded.

01 Facts of case and issues

The Commercial Taxes Officer sought special leave against the Rajasthan High Court's judgment dated 13 July 2021 in DBCWP No. 14177/2019 at Jodhpur. The respondents included Shree Mahesh Oil Products.

The Supreme Court disposed of the challenge by reference to its decision in Union of India v. M/s Mohit Minerals Pvt. Ltd. through Director, Civil Appeal No. 1390/2022, decided on 19 May 2022. The one-page order does not independently narrate import transactions or quantify any monetary claim.

Pinpoint: Official PDF p. 1, High Court case metadata, paragraph 1 and footnote 1.

02 Discussion by Hon'ble Court

The Hon'ble Court stated that the petition stood dismissed in view of Mohit Minerals. It gave no additional statutory analysis in this order.

The cited judgment's relevant conclusion is that a separate IGST levy on the Indian importer for shipping services violates the composite-supply principle where the CIF import already attracts IGST on the composite supply of goods, transportation and insurance. That explanation comes from Mohit Minerals, paragraph 148(v), and is not a separately reasoned holding in Shree Mahesh Oil.

Pinpoint: Shree Mahesh official PDF p. 1, paragraph 1 and footnote 1. Mohit Minerals official PDF p. 152, paragraph 148(v).

03 Judicial decision and operative relief

The Supreme Court dismissed SLP(C) No. 16138/2022 in view of Mohit Minerals and disposed of the pending application, if any. It did not separately direct a quantified refund, award interest, fix a payment deadline or reopen the factual record.

Pinpoint: Official PDF p. 1, paragraphs 1–2; footnote 1 identifies the applied decision and its date.

04 In favour of

Shree Mahesh Oil Products and the other respondents, on dismissal of the Commercial Taxes Officer's SLP.

The petitioner obtained no interference with the High Court result. The order is a narrow application of a named Supreme Court precedent. It should not be presented as a fresh comprehensive ocean-freight judgment or blanket approval of every reason in the High Court decision.

Pinpoint: Official PDF p. 1, paragraphs 1–2 and footnote 1.

05 AKHB REVIEW POINT

AKHB analysis: Use this order as a subsequent application of Mohit Minerals and cite the substantive reasoning of that judgment for the composite-supply issue. Verify the contract, relevant tax period and exact levy before comparing a new dispute; the one-page order supplies none of those transaction details.

Keep the September SLP distinct from any similarly named appeal within the May 2022 common judgment. Use the petitioner, SLP number and Rajasthan High Court docket to identify this proceeding.

A successful challenge to the levy does not, through this order alone, quantify a refund or decide interest, limitation and payment procedure. Check the applicable refund route and later law separately. No present refund entitlement or unchanged-law position is certified here.

Pinpoint: AKHB analysis based on Shree Mahesh official PDF p. 1 and Mohit Minerals official PDF pp. 152–153, paragraphs 148(v)–150.

Sources and limitations

Relevant provisions

GST ocean-freight context through Mohit Minerals. Its paragraph 148(v) applies CGST Act sections 2(30) and 8; this September order does not independently reproduce or construe those provisions.

Statutory note

This note describes the historical 2022 litigation. It does not certify the present ocean-freight statutory or notification position, or extend the CIF composite-supply conclusion to every shipping arrangement.

Treatment note

This note records the decision as delivered. Later judicial treatment, present law and compliance have not been comprehensively verified. A bounded public-source search does not establish that no later proceedings exist.

Scope of source review

Complete 1-page official order reviewed, including High Court metadata, both numbered paragraphs and footnote 1. The cited Mohit Minerals conclusion and operative paragraphs were checked for context.

Primary source

Source description: Official Supreme Court PDF containing the complete order and case metadata.

Official source: [Open source document](#)

Source pages: 1

Outcome type: final SLP dismissal applying precedent

Additional source

Mohit Minerals, Civil Appeal No. 1390/2022 and connected appeals, 19 May 2022

Official source: [Open source document](#)

Pinpoint: Official PDF pp. 152–153, paragraphs 148(v)–150: composite-supply conclusion and operative disposal.

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the complete official Supreme Court source identified in this note. No human legal review is claimed.

General disclaimer: For professional information only; not legal advice. Read the complete decision and applicable law, verify subsequent treatment and obtain case-specific professional advice before acting.

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