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## **Chhattisgarh HC upholds constitutional validity of Section 16(4) of CGST Act**

### **CHHATTISGARH HIGH COURT**



#### **Jain Brothers Vs Union of India (Chhattisgarh High Court)**

In the case of Jain Brothers Vs Union of India (W.P.(T) No.191/2022), Chhattisgarh High Court recently held that Section 16(4) is constitutionally valid and does not violate Article 300A.

**Fact of the case** – The petitioner, a proprietorship firm involved in the trade of oils and related products, consistently procures goods and utilizes specific services for its business needs. The pe

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