

ITEM NO.20

Court 4 (Video Conferencing)

SECTION X

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Writ Petition (Civil) No.904/2021

ASSOCIATION OF DIPLOMATE OF NATIONAL
BOARD DOCTORS

Petitioner(s)

VERSUS

NATIONAL MEDICAL COMMISSION & ORS.

Respondent(s)

Date : 23-08-2021 This petition was called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD
HON'BLE MR. JUSTICE M.R. SHAH

For Petitioner(s) Mr. A.S. Nadkarni, Sr. Adv.
Mr. Puneet Yadav, Adv.
Mr. Sourabh Gupta, Adv.
Mr. Santosh Rebellow, Adv.
Mr. Parijat Kishore, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

- 1 Mr A N S Nadkarni, learned senior counsel appearing on behalf of the petitioner has urged two submissions:

- (i) GST at the rate of 18% is being charged on the course fee payable by candidates for the DNB course conducted under the auspices of the National Board of Examinations; and
 - (ii) The fee of Rs 1.25 lakhs which was enhanced on 3 April 2019 is by virtue of a clarification dated 15 February 2021 (Annexure P-7) being applied to all ongoing broad specialty, special specialty and fellowship courses, irrespective of the year of joining.
- 2 As regards GST, it has been submitted that in terms of paragraphs 3.1 and 4 of the notification of the Union Ministry of Finance in the Department of Revenue dated 17 June 2021 (Annexure P-9), courses conducted by NBE stand exempted.
- 3 Issue notice, returnable on 3 September 2021.
- 4 Dasti, in addition, is permitted.
- 5 Since an application for interim relief is made on behalf of the petitioners, we direct that further proceedings be listed on 3 September 2021.

(CHETAN KUMAR)
A. R. - cum - P. S.

(SAROJ KUMARI GAUR)
COURT MASTER