



GST on the supply of transportation of passenger service provided by an auto rickshaw through an 'electronic commerce operator'

UBER INDIA SYSTEMS PRIVATE LIMITED (IN THE HIGH COURT OF DELHI AT NEW DELHI)

Previously, passengers were exempted from paying for metered cabs or auto rickshaws (including e-rickshaws) to transport them, with or without their stuff.

GST will be applicable on such transportation services provided by auto rickshaws following the revision to the exemption entry. However an auto ride provided via offline modes such as street hailing will still remain exempt.

Challenged by petitioner

A writ case has been filed challenging the imposition of GST on passenger transportation services provided by an auto rickshaw via a "electronic commerce operator".

The impugned notifications, according to the petitioner, are in violation of Article 14 of the Indian Constitution because they fail to meet the criteria of reasonable classification. There can be no tax distinction between passenger transportation services provided by auto drivers via e-commerce platforms and passenger transportation services provided by auto drivers offline.