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The Moot Question about the competency of the State Legislatures to amend their VAT Act even after the GST regime, came to be considered by the Supreme Court in a recent judgment dated 20th October, 2023 in the case of The State of Telangana & Ors vs. M/s. Tirumala Constructions & Ors. (Civil Appeal No.1628 of 2023 and several others). 2. The matters arose out of actions by State of Telangana, State of Gujarat and State of Maharashtra amending their respective VAT Act after the 101st Constitution Amendment Act, 2016 was brought into force with effect from 16.09.2016. 3. The appeals before the Supreme Court arose out of the judgments of Gujarat High Court and Telangana High Court challenged by the respective States while the Third batch of appeals were by concerned assesseees against the full Bench judgment of the Bombay High Court. All those matters were clubbed up together for its final disposal. 4. THE FACTS IN DETAIL WERE AS UNDER: STATE of.....