

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 7965 of 2026**

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MR MANOJ RAMKISHAN AGRAWAL & ANR.

Versus

UNION OF INDIA & ANR.

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Appearance:

MR HARJOTSINGH J KASSOWAL(11053) for the Petitioner(s) No. 1,2

MR CB GUPTA(1685) for the Respondent(s) No. 2

MR PRADIP D BHATE(1523) for the Respondent(s) No. 1,2

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CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**

and

HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI

Date : 12/06/2026

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. The present writ petition has been filed seeking the following reliefs : -

a) That this Hon'ble Court may be pleased to issue an appropriate writ of mandamus, or a writ in the nature of mandamus, or any other suitable writ, order or direction under Article 226 of the Constitution of India, directing the Respondents, their officers and subordinates, to rescind and/or withdraw the the impugned Order-in-Original bearing No. SURAT/GST/KPJ/99/2025-26 dated 30.01.2026, received on 18.02.2026 (Annexure E), to the extent it has been passed by the Respondent No. 2 in respect of the Petitioners is bad in law, is void ab initio, and, is ultra vires the scheme of Section 122 of the CGST Act; and/or

b) That this Hon'ble Court may be pleased to Issue a Writ of Certiorari or any other appropriate writ, order, or direction in the nature of Certiorari under Article 226 of the Constitution of India calling for all papers, records, and proceedings leading to the passing of the Impugned Order dated 30.01.2026 (Annexure E) and after examining their validity and propriety, quash and set aside the Impugned Order dated 30.01.2026 (Annexure E) passed by the Respondent No. 2;

c) Pending disposal of this Writ Petition, the Hon'ble Court may be pleased to direct the Respondents themselves, their officers, subordinates, servants and agents, not to act on or in consequence of the Impugned Order dated 30.01.2026 (Annexure E) to the extent it has been passed against the Petitioners and Not to take any coercive steps in any manner, in consequence of, or in relation to the Impugned Order dated 30.01.2026 (Annexure E) to the extent it has been passed against the Petitioners;"

2. At the outset, when this Court confronted learned advocate Mr. H.J. Kassowal, appearing for the petitioners, with the availability of the statutory remedy of appeal against the impugned order dated 30.01.2026 under Section 107 of the Central Goods and Services Tax Act, 2017, submissions were advanced on merits. Learned advocate Mr.Kassowal chose to invite an order of this Court on merits and therefore, we are constrained to deal with the submissions on merits.

3. In the present writ petition, the petitioners are partners of M/s.Maa Renuka Trading, a firm engaged in the supply of petroleum oils and oils obtained from bituminous minerals (HSN:2710) and bitumen (HSN:2713), holding GST Registration No.23ABCFM9074F1ZA dated 29.07.2021. The petitioners have been regularly filing GST returns in compliance with the provisions of the CGST Act and the Rules framed thereunder.

4. When this Court expressed its inclination to reject the present writ petition, learned advocate Mr. H.J. Kassowal, appearing for the petitioners, requests that the matter may be passed over to enable him to obtain appropriate instructions from the petitioners.

5. Upon instructions, he states that he would like to invite an order on merits. Hence, list the matter on **16.06.2026**.

Sd/-

(A. S. SUPEHIA, J)

Sd/-

(VAIBHAVI D. NANAVATI,J)

MAHESH/04