

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 3754 OF 2026

Patil Construction and Infrastructure Limited ...Petitioner
Vs
State of Maharashtra & Ors. ...Respondents

Mr. Deepak Bapat for the Petitioner.
Ms. Shruti Vyas, Addl. G. P. with Mr. Aditya Deolekar, AGP for State.

CORAM: G. S. KULKARNI &
FARHAN P. DUBASH, JJ.
DATE: 26 MARCH 2026.

P.C.

1. List on **09 April 2026 (H.O.B.)**.
2. In the meantime, a short reply be placed on record, although Ms. Vyas, learned Addl. G. P., contends that the impugned order is sufficient for the department to defend this petition.
3. We shall make an endeavor to dispose of the petition finally at the admission stage on the adjourned date of hearing.
4. Considering the plea as urged on behalf of the petitioner and the impugned order, we are of the opinion that the coercive measures taken by the Department ought not to continue. Accordingly, we are inclined to grant an ad-interim order in terms of prayer clause (c), which reads thus:-

“(c) That pending hearing and final disposal of this Petition, the recovery of any amount arising out of assessment order dated 20/08/2024 as per ‘Exhibit-B’ be stayed and the Notice and Order of attachment as per “Exhibit-C” and other such Notices and Orders issued by the Respondent No.4 before and after filing the present Petition be directed to be withdrawn.”

5. It is clarified that any action for recovery is accordingly stayed.
6. We also record the petitioners contention that as the GST Tribunal is not

fully functional, the present petition is filed by the petitioner as otherwise, an alternate remedy available to the petitioner would be to approach the GST Tribunal along with an interim application seeking interim reliefs in the appeal which could be filed against the impugned order passed by the Joint Commissioner of State Tax (Appeal-II).

(FARHAN P. DUBASH, J.)

(G. S. KULKARNI, J.)