

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.16848 OF 2025

Rollmet LLP  
versus  
Union of India and others

Petitioner  
Respondents

WITH  
WRIT PETITION NO.1122 OF 2026

Everest Fleet Private Limited  
versus  
Union of India and others

Petitioner  
Respondents

WITH  
WRIT PETITION NO.17159 OF 2025

TIPL JMMIPL JV Private Limited  
versus  
Union of India and others

Petitioner  
Respondents

WITH  
WRIT PETITION NO.11701 OF 2024

Bajaj Auto Limited  
versus  
Union of India and others

Petitioner  
Respondents

WITH  
WRIT PETITION NO.779 OF 2026

Visen Industries Limited  
versus  
Union of India and others

Petitioner  
Respondents

WITH  
WRIT PETITION NO.246 OF 2026

Sheth Creators Sun Vision  
versus  
Union of India and others

Petitioner  
Respondents

MANISH SURESHRAO THATTE  
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WP/16848/2025 :

Mr. Abhishek A. Rastogi aw Ms. Pooja M. Rastogi aw Ms. Meenal Songire aw Ms. Aarya More for the Petitioner

Mr. Karan Adik aw Mr Suman Kumar Das for Respondent Nos.1 to 3

Ms. Shruti D. Vyas, Addl. G.P. aw Ms. Savita Prabhune , AGP aw Mr. Aditya R. Deolekar, AGP for the State

WP/17159/2025 :

Mr. Bharat Raichandani aw Ms. Bhagrati Sahu i/b UBR Legal Advocates for the Petitioner in WP/17159/2025

Mr. Ram Ochani aw Mr. Harshad Shingnapurkar aw Krupa Hasurkar for the Respondents Nos.1,3,4 and 5 in WP/17159/2025

Ms. Shruti D. Vyas, Addl. G.P. aw Ms. Savita Prabhune , AGP aw Mr. Aditya R. Deolekar, AGP for the State

WP/1122/2026 :

Mr. Prakash Shah, Senior Advocate aw Mr. Jas Sanghavi aw Mr. Mihir Mehta aw Mr. Mohit Raval aw Mr. Vikas Poojari i/b PDS Legal for the Petitioner in WP/1122/2026 :

Mr. Subir Kumar aw Ms. Mamta Omle aw Mr. Niyanta Trivedi aw Ms. Diksha Pandey for the Respondent Nos.1,3,4

Mr. Jitendra B. Mishra aw Mr. S.D. Deshpande aw Mr. Rupesh Dubey for Respondent No. 5

Ms. Shruti D. Vyas, Addl. G.P. aw Ms. Savita Prabhune , AGP aw Mr. Aditya R. Deolekar, AGP for the State

WP/11701/2024 :

Mr. Arshad Hidayatullah, Senior Advocate aw Ms. Shailaja Kher Hidayatullah aw Mr. Makarand Joshi aw Ms. Chandni Tanna aw Mr. Prathamesh Chavan i/b Indial Law Alliance for the Petitioner in WP/11701/2024

Mr. Ram Ochani aw Ms. Sangeeta Yadav for Respondent No.4 in WP/11701/2024

Ms. Shruti D. Vyas, Addl. G.P. aw Ms. Savita Prabhune , AGP aw Mr. Aditya R. Deolekar, AGP for the State

WP/779/2026 :

Mr. Prakash Shah, Senior Advocate aw Mr. Jas Sanghavi aw Mr. Mihir Mehta aw Mr. Mohit Raval aw Mr. Vikas Poojari i/b PDS Legal for the Petitioner in

WP/779/2026 :

Mr. Subir Kumar aw Mr. Sangeeta Yadav aw Mr. Niyanta Trivedi aw Ms. Diksha Pandey for the Respondent

Ms. Shruti D. Vyas, Addl. G.P. aw Ms. Savita Prabhune , AGP aw Mr. Aditya R. Deolekar, AGP for the State

WP/246/2026 :

Mr. Prakash Shah, Senior Advocate aw Mr. Jas Sanghavi aw Mr. Mihir Mehta aw Mr. Mohit Raval aw Mr. Vikas Poojari i/b PDS Legal for the Petitioner

Mr. Jitendra B. Mishra aw Ms. Megha S. Bajoria aw Mr. Rupesh Dubey for the Respondent Nos.1 to 4

Mr. Amar Mishra, AGP for the State

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**CORAM: G. S. KULKARNI &  
AARTI SATHE, JJ.**

**DATE: 6<sup>th</sup> February 2026**

**P.C.**

1. We have heard learned Senior Counsel for the parties in this batch of petitions primarily on the issue, as urged on behalf of the Petitioners, as to whether would it be lawful for the Department to issue a show cause notice for a block of period and more particularly considering the provisions of Sections 73 and 74 of Central Goods & Services Act, 2017 (CGST Act), and the view taken by a Division Bench of this Court in **Micro Good Earth Developers Vs. Union of India**<sup>1</sup>, and other decisions of this Court following the said decision, as also similar view being taken by the other High Courts namely the Karnataka High Court and the Madras High Court. As the proceedings were part heard, we were to resume the hearing today. However, we find that a co-ordinate Bench of this Court in Writ Petition

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**1**(2025)36-Centax-97 (Bom)

No.3674 of 2025 (Hindustan Coca Cola Beverages Pvt.Ltd Vs. The Union of India and others), Writ Petition No.15750 of 2025 (Ms.Oshmedics Healthcare LLP Vs. The Union of India and others) and Writ Petition No.16077 of 2025 (Vishal Maruti Jadhav Vs. Union of India and others), wherein similar issues are involved, has issued Rule on the said proceedings on 2<sup>nd</sup> December 2025. We find that this Bench following the said order dated 2<sup>nd</sup> December 2025, in another case in Himesh Foods Private Limited Vs. Union of India (Writ Petition No.718 of 2025 (O.S) passed a similar order granting Rule on the writ petition.

2. Writ Petition Nos.3474/2025, 15750/2025 and 16077/2025 (supra) were not before this Court, although the issues involved are similar. In this view of the matter, it is fairly agreed at the bar that we would continue to hear all these petitions on the adjourned date.

3. As yesterday learned counsel for the Petitioners have advanced arguments on the point of law, however, on the adjourned date, we propose to grant opportunity to the Petitioners in Writ Petition Nos.3474 of 2025, 15750 of 2025 and 16077 of 2025 (supra) to advance their arguments so that we can hear the learned counsel for the Petitioners as also learned advocate for Revenue on all these proceedings.

4. We accordingly adjourn these proceedings at **3.00 p.m on 11<sup>th</sup> February 2026.**

5. The Registry is directed to list Writ Petition Nos.3474 of 2025, 15750 of 2025 and 16077 of 2025 on the adjourned date of hearing with these petitions. Mr.Prakash Shah informs that he waives notice of this order in WP.Nos.15750 of

2025 16077 of 2025. We are also informed at the bar that M/s.Trilegal, advocates for the petitioner in Writ Petition No.3347 of 2025 shall be informed of this order so that submissions can be advanced on behalf of those Petitioners.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)