

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 988 OF 2026

Bhavana Jain ...Petitioners
Versus
Union of India ...Respondents

Mr Bharat Raichandani a/w Mahesh Raichandani a/w Bhagrati Sahu i/b. UBR Legal Advocates, for the Petitioners.
Mr Satyaprakash Sharma, a/w Niyati Mankad, Priyanka Singh and Manisha Yadav for the Respondent Nos.3, 4 and 5.
Smt S.D. Vyas, Addl. GP, a/w A.R. Deolekar, AGP for the Respondent - State.

CORAM: SUMAN SHYAM & ADVAIT M. SETHNA, JJ.

DATED: 9th JUNE 2026.

PC:-

1. At the request of Mr Satyaprakash Sharma, learned counsel appearing for Respondent Nos.3, 4 and 5, three weeks' time is granted to file Reply.
2. Heard for ad-interim relief.
3. Our attention has been invited to the decision of the Coordinate Bench of this Court in the case of *Shantanu Sanjay Hundekari vs. Union of India*¹ wherein, it has been held that an

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individual would not come within the definition of a person under Section 122 (1A) of the Central Goods and Services Tax Act, 2017 (“CGST Act” for short). The said decision has not been interfered with by the Hon’ble Supreme Court.

4. Mr Bharat Raichandani, learned counsel for the Petitioners has sought interim order of protection by contending that his client is not the Company but an individual who is an independent Director of the Company and therefore, would not come under the sweep of Section 122(1A).

5. After going through the decision of this Court and considering the facts and circumstances of the case, we find that a strong *prima facie* case is made out for granting ad-interim relief.

6. Stand over to 30th June 2026 to obtain instructions.

7. As an ad-interim measure, we direct that no coercive action shall be taken against the Petitioner, pertaining to the penalty in question, until further order.

(ADVAIT M. SETHNA, J.)

(SUMAN SHYAM, J.)