

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION (L) NO.7706 OF 2026

Prestige BKC Realtors Private Limited

Petitioner

versus

The State of Maharashtra and others

Respondents

Mr.Bharat Raichandani with Ms.Bhagrati Sahu i/by UBR Legal Advocates for
Petitioner.

Mr.Himanshu Takke, AGP, for Respondents State.

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

DATE: 13th March 2026

P.C.

1. Stand over to **9th April 2026** at the request of learned AGP to file affidavit in reply on behalf of the Department. The reply affidavit be filed by 2nd April 2026.

2. The contention as urged on behalf of the Petitioner is that the impugned order is passed without jurisdiction referring to the Circular No.31/05/2018-GST issued by the Central Board of Excise and Customs, dated 9th February 2018. Learned counsel for the Petitioner also refers to an interim order of the Delhi High Court in **M/s.TATA Projects Limited Vs. Union of India and others¹**, referring to the very circular.

1WP(c).16888/2025 & CM APPL.69465/2025

3. Considering the contentions as urged on behalf of the Petitioner, no coercive action of any recovery be taken against the Petitioner.
4. Learned AGP to communicate this order to the concerned officer.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)