

WRIT PETITION NO. 5003 OF 2025
WITH
WRIT PETITION NO. 4862 OF 2025
WITH
WRIT PETITION NO. 6029 OF 2025
WITH
WRIT PETITION NO. 4487 OF 2025
WITH
WRIT PETITION NO. 7416 OF 2025
WITH
WRIT PETITION NO. 6041 OF 2025
WITH
WRIT PETITION NO. 9417/2025
WITH
WRIT PETITION NO. 9014 OF 2025
WITH
WRIT PETITION NO. 10496 OF 2025
WITH
WRIT PETITION NO. 9225 OF 2025
WITH
WRIT PETITION NO. 10287 OF 2025
WITH
WRIT PETITION NO. 10312 OF 2025
WITH
WRIT PETITION NO. 10417 OF 2025
WITH
WRIT PETITION NO. 10301 OF 2025
WITH
WRIT PETITION NO. 10407 OF 2025
WITH
WRIT PETITION NO. 10410 OF 2025
WITH
WRIT PETITION NO. 11643 OF 2025
WITH
WRIT PETITION NO. 11644 OF 2025
WITH
WRIT PETITION NO. 11645 OF 2025
WITH

WRIT PETITION NO. 16605 OF 2024
WITH
WRIT PETITION NO. 17911 OF 2024
WITH
INTERIM APPLICATION (ST) NO. 4872 OF 2025
IN
WRIT PETITION NO. 17911 OF 2024
WITH
WRIT PETITION NO. 1449 OF 2025
WITH
WRIT PETITION NO. 771 OF 2025
WITH
INTERIM APPLICATION NO. 7355 OF 2025
IN
WRIT PETITION NO. 771 OF 2025
WITH
WRIT PETITION NO. 487 OF 2025
AND
WRIT PETITION NO. 12013 OF 2025
AND
WRIT PETITION NO. 13178 OF 2025
AND
WRIT PETITION (ST) NO. 29664 OF 2025
AND
WRIT PETITION NO. 14434 OF 2023
AND
WRIT PETITION NO. 16665 OF 2024
AND
WRIT PETITION NO. 13609 OF 2025
AND
WRIT PETITION NO. 13976 OF 2025
AND
WRIT PETITION NO. 15873 OF 2025
AND
WRIT PETITION NO. 16075 OF 2025
AND
WRIT PETITION NO. 16076 OF 2025
AND

**WRIT PETITION NO. 16169 OF 2025
AND
WRIT PETITION (L) NO. 34312 OF 2025
AND
INTERIM APPLICATION NO. 3682 OF 2023
IN
APPEAL NO. 129 OF 2016
AND
INTERIM APPLICATION (L) NO. 39266 OF 2025
IN
WRIT PETITION NO. 1481 OF 2024**

Mr. Mohammed Anajwalla a/w Mr. Prathamesh Chavan i/b. India Law Alliance, for the Petitioner In WP/4435/2025.

Mr. Sri Sabari i/b. Ms. Sharon Patole, for the Petitioner In WP(L)/28746/2025.

Mr. Bhavik Salia a/w Ms. Savita Dwivedi,i/b. Sanjaykumar Dwivedi, for the Petitioner in WP(L)/21731/2025, WP(L)/22147/2025 & WP(L)/26060/2025.

Mr. Snehil Rai, for the Petitioner In WP(L)/10287/2025.

Mr. V. Sridharan Senior Advocate (through VC) a/w. Mr. Sahil Parghi, Mr. Sriram Sridharan, Ms. Vidhi Jain,for the Petitioner In WP/2605/2025, WP/2580/2025, WP/2221/2025.

Mr. Rohan Kadam a/w. Mr. Ishaan Patkar, Mr, Prakhar Parekh, Ms. Azraa Millwalla, Ms. Arya Gadagkar, Mr. Jai Sanyal, for the Petitioner in WP/2290/2025.

Mr. Kunal Bhanage a/w Mr. Vasim Siddiqui, Mr. Akshay Pawar, Ms. Priyanka Acharya, for the Petitioner In WP(L)/34312/2025.

Ms. Neyra Jeejabhoy, for the Respondent State of Maharashtra In WP(L)/34312/2025.

Mr. Jitendra B. Mishra a/w. Ms. Sangeeta Yadav, Mr. Umesh Gupta, Mr. Rupesh Dubey, Mr. Ashutosh Mishra, for the Respondnet In WP/2290/2025.

Mr. Jitendra B. Mishra a/w. Mr. Rupesh Dubey, for the Respondnet

No. 4 In WP(L)/12070/2025.

Mr. Jitendra B. Mishra a/w. Ms. Sangeeta Yadav, Mr. Rupesh Debey, for the Respondent No. 1 , 3 & 4 In WP/2580/2025 & WP/2605/2025.

Mr. Jitendra B. Mishra a/w. Ms. Sangeeta Yadav, Mr. Ashutosh Mishra, Mr. Rupesh Dubey, for the Respondent No. 1, 3, 4, 5 & 6 In WP/3357/2025.

Mr. Ram Ochani a/w Ms. Sangeeta Yadav, for the Respondent In WP(L)/21731/2025.

Mr. Ram Ochani a/w Ms. Sangeeta Yadav, for the Respondent No. 1,2, & 3 In WP(L)/26060/2025.

Mr. Satyaprakash Sharma a/w. Ms. Mamta Omle, Ms. Vaishali Malekar, for the Respondent No. 4 & 5 In WP(L)/28746/2025.

Mr. Amar Mishra AGP, for the Respondent No. 1& 5 In WP(L)/34312/2025.

Ms. Jyoti Chavan Addl. GP, for the Respondent No. 4 & 5 In WP/2290/2025.

Ms. Jaymala Ostwal Addl. GP, for the Respondent No. 4 In WP/4435/2025.

Mr. Amar Mishra AGP, for the Respondent No.3,4,5 In WP(L)/11239/2025 & Respondent No. 1, 2 & 3 In WP(L)/12070/2025.

Mr. Himanshu Takke AGP, for the Respondent No. 2 In WP/2580/2025.

Mr. Mohit Jadhav AGP, for the Respondent No. 2 In WP/2605/2025

Mr. Himanshu Takke AGP, for the Respondent 2 & 3 In WP/2221/2025.

Mr. Amar Mishra AGP, for the Respondent No. 3,4,5 & 6 In WP(L)/21731/2025.

Ms. Jyoti Chavan Addl. GP, for the Respondent No. 6 In WP(L)/22147/2025.

Mr. Manish Upadhye AGP, for the Respondent No. 2 In WP/3557/2025.

Ms. Jyoti Chavan Addl GP a/w. Ms Varsha Sawant AGP, for the Respondent Nos. 2,3,4,5,& 6 In WP(L)/26060/25.

Ms. Jyoti Chavan Addl GP a/w. Ms. Rita Joshi AGP, for the Respondent No. 2 & 3 In WP(L)/28746/2025.

Ms. Shruti Vyas a/w. Mr. Abhishek Mishra, for the Respondent In WP/4435/2025.

Mr. J. B. Mishra a/w. Mr. Abhishek Mishra, for the Respondent In WP(L)/10301/2021.

Mr. J. B. Mishra a/w. Mr. Abhishek Mishra, for the Respondent No. 1 ,2 In WP(L)/17911/2024.

Mr. Satyaprakash Sharma a/w. Ms. Mamta Omle, for the Respondent No. 1,4 & 5, In WP(L)/28746/2025.

Mr. Ram Ochani a/w. Ms. Suman Kumar Das, for the Respondent No. 1 to 5 & 7 In WP(L)/22147/2025.

Mr. Bharat Raichandani (through VC) a/w. Mr. Pritesh Kumar, i/b. UBR Legal for the Respondent In WP/3557/2025.

Mr. Vijay Kantharia a/w. Ms. Megha Bajoria, Mr. Chirag Sawant, for the Respondent No. 4 & 5 In WP/2605/2025.

Mr. Karan Adik a/w. Mr. Harsh Lad, Mr. S Uapurkar, Mr. Karupa , for the Respondent No.1.

Mr. Prakash Shah, Senior Advocate (through VC) a/w Mr. Jas Sanghavi, Mr. Mihir Mehta, Mr. Mohit Raval, Mr. Vikas Poojary i/b PDS Legal, for Petitioner in WP/16076/2025.

Mr. Prakash Shah, Senior Advocate (through VC) a/w Mr. Jas Sanghavi, Mr. Mihir Mehta, Mr. Mohit Raval, Ms. Linzy Sharan i/b PDS Legal, for Petitioner in WP/16075/2025.

Mr. Nitin Thakker, Senior Advocate a/w Mr. Indrajeet S. Yadav i/b Bharatiya Legal Advocates & Associates, for Petitioner in WP/12013/2025.

Mr. Abhishek A. Rastogi a/w Ms. Meenal Songire, Ms. Aarya More, for Petitioner in WP/15873/2025.

Mr. Gopal Mundhra a/w Mr. Kalp Saraiya i/b Economic Laws Practice, for Petitioner in WP/14434/2023.

Mr. Gopal Mundhra a/w Mr. Harsh Shah, Ms. Ginita Bodani, Mr. Kalp

Saraiya i/b Economic Laws Practice, for Petitioner in WP/16665/2024, WP/957/2025.

Mr. Bhavik Salia a/w Ms. Savita Dwivedi i/b Mr. Sanjaykumar Dwivedi, for Petitioner in WP/10417/2025, WP/10407/2025, WP/10410/2025, WP/11643/2025, WP/11644/2025, WP/11645/2025.

Mr. Keval Shailesh Shah, for Petitioner in WP/16169/2025.

Mr. Aditya Bapat a/w Ms. Kajol Shah i/b S. K. Legal Associates LLP for Petitioner in WP/9417/2025.

Mr. Mohammed Anajwalla i/b Swamy Associates, for Petitioner in WP/487/2025.

Mr. Jitendra Motwani i/b Trilegal, for Petitioner in WP/1596/2025.

Mr. Bharat Raichandani (through VC) a/w Ms. Sheetal Pandya, Ms. Prathama Savji i/b M/s. Solicis Lex, for Petitioner in WP/6041/2025.

Mr. Vishwa Raj Singh a/w Mr. Harjot Singh Alang i/b Abhishek Salian, for Petitioner in WP/771/2025.

Ms. Garima Agrawal a/w Mr. Yash Dedhia i/b Wadia Ghandy & Co., for Petitioner in WP/9014/2025.

Mr. Arun Jain a/w Mr. Kartik Vig, for Petitioner in WP/4862/2025, WP(st)/29664/2025.

Ms. Ritika Agarwal a/w Ms. Yaminee Verma, Mr. Yash Chandraprakash i/b M/s. Acelegal, for Petitioner in WP/13976/2025, WP/6029/2025, WP/10312/2025, WP/10301/2025, WP/16605/2024, WP/13178/2025.

Mr. Snehil Rai, for Petitioner in WP/10287/2025.

Mr. Prathamesh Chavan i/b India Law Alliance, for Petitioner in WP/17911/2024 and for Applicant in IA(st)/4872/2025.

Dr. Avinash Poddar (through VC) a/w Ms. Deepali Kamble, for Petitioner in WP(L)/11239/2025, WP/13609/2025, WP(L)/29874/2025.

Mr. V. Sridharan, Senior Advocate (through VC) a/w Mr. Sriram Sridharan, Mr. Sahil Parghi, Ms. Vidhi Jain, for Petitioner in WP/5003/2025, WP/10496/2025.

Mr. Bharat Raichandani (through VC) a/w Mr. Pritesh Kumar i/b UBR Legal Advocates, for Petitioner in WP/3557/2025,

WP/6041/2025.

Mr. Rajendra Barot a/w Mr. Suresh Varanasi, Mr. Sagnik Chatterjee, Mr. Asadulla Thangal, Mr. Ayush Chaddha, Mr. Mohammed Anajwallam, Ms. Gunjan Pande, Ms. Aditi Nazre i/b AZB Partners, for Petitioner in WP/4487/2025.

Ms. Jaymala Ostwal (Through VC) a/w Ms. Megha Bajoria, Mr. Chirag Sawant, for Respondent No. 4 in WP/957/2025, WP/9014/2025.

Mr. Siddharth Chandrashekhar a/w Mr. Harshad Shingnapurkar, Ms. Krupa Hasurkar, for Respondent No. 3 in WP/17911/2024.

Mr. Karan Adik a/w Mr. Harshad Shingnapurkar, Ms. Krupa Hasurkar, for Respondent No. 1 in WP/10496/2025.

Ms. Maya Majumdar a/w Ms. Megha Bajoria, Mr. Chirag Sawant, for Respondent No. 2 in WP/10312/2025.

Ms. Maya Majumdar a/w Ms. Megha Bajoria, for Respondent No. 4 in WP/6041/2025.

Ms. Maya Majumdar a/w Ms. Sangeeta Yadav, for Respondent No. 2 in WP/9014/2025.

Ms. Neeti Punde a/w Mr. Harshad Shingnapurkar, Ms. Krupa Hasurkar, for Respondent – Customs in WP/10407/2025.

Mr. Deepak Singh (Through VC) i/b Ms. Sangeeta Yadav, for Respondent No. 2 in WP/13178/2025.

Ms. Niyati Mankad (Through VC) a/w Ms. Priyanka Singh, for Respondent No. 1, 3 in WP/12013/2025.

Mr. M. P. Sharma a/w Ms. Mamta Omle, for Respondent No. 1 in WP(st)/29664/2025.

Ms. Naira Jeejeebhoy, Special Counsel a/w Ms. Shruti D. Vyas, Addl. GP, Mr. Aditya R. Deolekar, AGP for the State in WP/957/2025, WP/14434/2023, WP/16665/2024.

Ms. Naira Jeejeebhoy, Special Counsel for the State in WP – 13609/2025, 13976/2025, WP/15873/2025, WP/16075/2025 WP/16076/2025 ,WP/16169/2025, WP(ST)/34312/2025.

Mr. M. P. Sharma a/w Ms. Sangeeta Yadav, Mr. Ashutosh Mishra, for Respondent in WP/13976/2025.

Ms. Smita Thakur, for Respondent – Union of India in WP/9014/2025.

Mr. Subir Kumar a/w Ms. Sangeeta Yadav, for Respondent in WP/6029/2025.

Mr. Ram Ochani a/w Ms. Sangeeta Yadav, for Respondent in WP/16075/2025, , for Respondent No. 5 in WP/15873/2025, for Respondent No. 1, 2 in WP/10407/2025, for Respondent No. 2, 3 in WP/11643/2025,for Respondent No. 2, 7 in WP/11644/2025 & WP/11645/2025, for Respondent No. 1 , 2 , 7 in WP/10410/2025.

Mr. Siddharth Chandrashekhar a/w Mr. Abhishek Mishra, for Respondent in WP/771/2025.

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav, Mr. Ashutosh Mishra, Mr. Rupesh Dubey, for Respondent No. 5 in WP/957/2025, for Respondent No. 4 in WP/10301/2025, , for Respondent No. 1, 2 in WP/17911/2024, on behalf of LM in WP/1449/2025, for Respondent No. 4 in WP/487/2025.

Mr. Jitendra B. Mishra a/w Mr. Abhishek R. Mishra, for Respondent No. 1, 4 in WP/1449/2025.

Ms. Maya Majumdar a/w Ms. Niyati Mankad (Through VC), Ms. Priyanka Singh, for Respondent No. 4 in WP/6041/2025.

Ms. Sangeeta Yadav, for Respondent No. 1 in WP/16169/2025, for Respondent No. 1 in WP/13976/2025, for Respondent in WP – 487/2025, 10287/2025, 17911/2024, 6029/2025, 9014/2025, 9557/2025, 11643/2025, 11644/2025, 11645/2025, 10407/2025, 10417/2025, 4487/2025, 10410/2025, 1449/2025.

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav, Mr. Rupesh Dubey, for Respondent in WP/16075/2025.

Mr. Satyaprakash Sharma a/w Mr. Saket Ketkar, Ms. Vaishali Malekar, for Respondent No. 4 in WP/9225/2025.

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav, for Respondent in WP/13178/2025.

Mr. Ram Ochani a/w Ms. Niyati Mankar (Through VC), Ms. Priyanka Singh, for Respondent No. 1 , 4, 5 in WP/16665/2024.

Mr. Ashutosh Mishra, for Respondent No. 1 – UOI in WP/9417/2025, WP/10496/2025, WP/11643/2025, WP/11644/2025, WP/11645/2025, for Respondent No. 2 – UOI in WP/9225/2025, WP/16605/2024.

Mr. Ram Ochani a/w Mr. Abhishek R. Mishra, for Respondent No. 1,

3 in WP/4487/2025.

Ms. Shruti Vyas a/w Ms. Mamta Omle, for Respondent No. 2, 7 in WP/10417/2025.

Mr. Ram Ochani a/w Mr. Suman Kumar Das, for Respondent No. 1 in WP/4862/2025, WP/5003/2025.

**CORAM : M.S. Sonak &
Advait M. Sethna, JJ.**

DATED : 05 December 2025

P.C.:-

1. Heard learned counsel for the parties.
2. Learned counsel for the Petitioners, *inter alia*, rely upon the decision of the Gujarat High Court in the case of ***Gujarat Chamber of Commerce and Industry Vs. Union of India & Ors.***¹, which has taken the view that goods and service tax would not be leviable on assignment of leasehold rights of plot of land allotted on lease by the State Industrial Development Corporation and the building constructed thereon by the lessee or its successor (Assignor) to a third party (Assignee) on payment of lump sum because such an assignment by sale and transfer of leasehold rights of plot for a consideration would be assignment/sale/transfer of benefit arising out of “immovable property” by the lessee Assignor in favour of the third party Assignee in it would then become the lessee of the Industrial Development Corporation in place of the original Allottee Lessee. Therefore, such assignment would not be covered under the scope of supply.

¹ 2025 (1) TMI 516 - Guj

3. Learned counsel for the Revenue submits that the Revenue has appealed the Gujarat High Court's decision and the Hon'ble Supreme Court has also issued notice.

4. Learned counsel for the Petitioners pointed out that merely because a notice is issued is not a ground for this Court not to follow the decision of the Gujarat High Court which, according to them, is directly of the point.

5. In any event, we defer the hearing in all these matters to 6 February 2026 at 3.00 p.m. subject to overnight part heard matters.

6. In some of the matters in this batch, we have already granted ad interim orders. Accordingly, we direct that until the next date, in all these matters, no coercive steps shall be taken against the Petitioners based upon the impugned show cause notices and/or orders if already made.

7. In some of the Petitions, there is a challenge to the constitutional validity of some of the provisions of the CGST Act. Therefore, we have issued notices to the learned Attorney General. Today, it is pointed out that there are some other Petitions as well where the constitutional validity of some of the provisions of the CGST Act have been challenged. In those matters as well, we issue notices to learned Attorney General.

8. The Petitioners, who have challenged the constitutional validity of some of the provisions of the CGST Act, must, therefore, take immediate steps to serve such notice and file an affidavit of service.

9. If the parties wish to file further pleadings, they are granted liberty to do so. All pleadings must be completed by 25 January 2026.

10. Tag Writ Petition (ST) No.36498 of 2025, Writ Petition (ST) No.35437 of 2025 and Writ Petition (ST) No.29874 of 2025, along with these matters. Stand over to 6 February 2026 at 3.00 p.m.

(Advait M. Sethna, J)

(M. S. Sonak, J.)