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

WRIT PETITION (L) NO.3983 OF 2026

WITH

WRIT PETITION NO.3127 OF 2025

WITH

WRIT PETITION NO.4647 OF 2024

WITH

WRIT PETITION NO.4775 OF 2024

AND

WRIT PETITION NO.1763 OF 2024

Bajaj General Insurance Company Limited … Petitioner

Vs.

Union of India and Ors. … Respondents

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Mr. Rafique Dada, Senior Advocate with Ms. Stella Joseph, Mr. Gopal Mundhra, Ms. Anushree Kothari and Mr. Nishant Shah i/by Economic Laws Practice, Advocates for the Petitioner in Writ Petition (L) No.3983 of 2026, Writ Petition Nos.3127 of 2025, 4647 of 2024, 4775 of 2024 and 1763 of 2024.

Mr. M. P. Sharma with Ms. Sangeeta Yadav, Advocates for the Respondent No.1 in Writ Petition (L) No.3983 of 2026.

Ms. Shehnaz V. Bharucha, Advocate for the Respondent No.1 in Writ Petition No.1763 of 2024.

Mr. Jitendra B. Mishra with Ms. Mamta Omle and Mr. Rupesh Dubey and Ms. Prajakta Vhatkar, Advocates for the Respondent Nos.1 and 4 in Writ Petition No.4647 of 2024.

Mr. Jitendra B. Mishra with Ms. Sangeeta Yadav and Mr. Rupesh Dubey, Advocates for the Respondent No.1 in Writ Petition No. 1763 of 2024.

Mr. M. P. Sharma with Ms. Sangeeta Yadav, Advocates for the

Respondent No.5 in Writ Petition No.1763 of 2024.

Mr. Jitendra B. Mishra with Mr. Amar Mishra, Mr. Ashutosh Mishra and Mr. Rupesh Dubey, Advocates for the Respondent Nos. 2 and 3 in Writ Petition (L) No. 3983 of 2026.

Ms. Jyoti Chavan, Additional Government Pleader with Mr. Amar Mishra, Assistant Government Pleader for the State in WPL No.3983 of 2026, WP No.3127 of 2025 and WP No.4775 of 2024.

Ms. Jyoti Chavan, Additional Government Pleader with Mr. Himanshu Takke, Assistant Government Pleader for the State in WP No.4647 of 2024.

Ms. Jyoti Chavan, Additional Government Pleader for the State in WP No.1763 of 2024.

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CORAM : SHREE CHANDRASHEKHAR, CJ &
SUMAN SHYAM, J.
DATE : 05th MAY 2026

PC:-

These matters have been listed primarily for framing of issues for determination by this Court.

2. The issue involved in these writ petitions pertains to the meaning and scope of section 20 of Central Goods and Services Tax Act, 2017 ("CGST Act"), as in force prior to the amendment brought with effect from 1st April 2025. This is the argument made on behalf of the petitioner-company that the provision under section 20 of the CGST Act does not make it mandatory to distribute the input credits.

2. On the other hand, this is the stand taken by the Revenue that the entity like the petitioner-company shall fall within section 20 of the CGST Act and is liable to distribute input credits to its branches which are spread over different States. We, therefore, formulate the following issues for determination:-

> "1. Whether the language employed in section 20 of the CGST Act, 2017 read with the recommendations of the CGST Council and different circulars issued under the CGST Act provide an "option" to the assessee to distribute input credits to its branches or whether the petitioner-company is mandatorily required to distribute the input credits to its branches?
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> 2. Whether the circulars and amendment in section 20 issued under the CGST Act are clarificatory in nature and shall have retrospective operation?
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> 3. Whether the interpretation of section 20 of the CGST Act should be guided by the consideration that the mechanism of input tax credit is revenue neutral and no revenue loss shall occur to the Government Exchequer, if the input tax credit is not distributed by the assessee to its branches?"

3. Post these matters on 10th June 2026, first on Board.

(SUMAN SHYAM, J.) **(CHIEF JUSTICE)**