

Prajakta Vartak

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
WRIT PETITION (L.) NO. 10833 OF 2026

Maharashtra Pollution Control Board ...Petitioner  
Vs  
Union of India & Ors. ...Respondents

Mr. Sham Walve with Mr. Bhavik Chheda and Ms. Srushti Thorat i/b. Vidhii Partners for the Petitioner.  
Ms. Maya Majumdar with Ms. Niyati Hakani and Ms. Bhavana Ahire for Respondent No.2.

CORAM: G. S. KULKARNI &  
AARTI SATHE, JJ.  
DATE: 1 APRIL 2026.

P.C.

1. Issue notice to the respondents, returnable on **06 May 2026**. The respondents waive service.
2. Let reply affidavit be filed within a period of four weeks from today.
3. The petitioner, Maharashtra Pollution Control Board, being a statutory authority under the Environment Protection Act, 1986, in the discharge of its statutory duties, charges consent fees and analysis fees. These charges are collected in the exercise of statutory powers and are regulatory in nature. Therefore, according to the petitioner, such fees do not constitute a 'supply' within the meaning of Section 7 read with Section 9 of the CGST/MGST Act, 2017.
4. In this view of the matter, *prima facie*, we are of the opinion that such issue needs to be examined after the reply affidavit is filed, particularly regarding

whether the designated officer has jurisdiction to recover taxes on the statutory activities of the petitioner.

5. Mr. Walve, learned counsel for the petitioner, has also placed reliance on a similar issue, albeit in a different context. Such issue had arisen before this Court in the case of **University of Mumbai vs. Union of India & Ors.**, Writ Petition No. 4389 of 2025, in which this Court passed an order dated 24 November 2025 granting interim relief. Considering the decision of the co-ordinate Bench in the case of **Goa University Vs. Joint Commissioner of Central Goods and Services Tax, Panjim, Goa**<sup>1</sup> on 25 March 2026, in **University of Mumbai vs. Union of India & Ors.** (supra), we passed the following order:-

“1. The case of the Petitioner is that the affiliation fees collected by the colleges of the University under the provisions of the Maharashtra Public University Act, 2016 are statutory in nature and, therefore, would not attract the provisions of the CGST/MGST Acts.

2. By order dated 11th March 2026, this Court had adjourned the matter to 25th March 2026, granting time to the Respondents to file their reply affidavit. However, the same has not been filed to date.

3. As a last opportunity, the Respondents are directed to file their reply affidavit within a period of two weeks from today and serve a copy thereof on the Advocate for the Petitioner at least two days in advance.

4. In the meantime, considering the orders passed by the co-ordinate Bench of this Court dated 24th November 2025, which refer to the decision in **Goa University vs. Joint Commissioner of Central Goods and Services Tax, Panjim, Goa**<sup>1</sup>, as also the view taken by the Division Bench of the Karnataka High Court in the case of **Principal Additional Director General, Directorate General of GST Intelligence vs. Rajiv Gandhi University of Health Sciences**<sup>2</sup>, against which a Special Leave Petition was filed and subsequently rejected, ad-interim protection needs to be granted to the Petitioner.

5. Accordingly, till the next date of hearing, no coercive action shall be taken against the Petitioner for any recovery.

6. The parties are put to notice that an endeavour shall be made to dispose of the Petition on the next date.

---

**1** 2025 SCC OnLine Bom 1262

7. Stand over to 23rd April 2026 at 3:00 p.m.”
  
6. In this view of the matter, we are inclined to grant ad-interim protection to the petitioner.
  
7. Accordingly, till the adjourned date of hearing, no coercive action shall be taken against the petitioner for any recovery.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)