

Amol

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 2021 OF 2025**

HMM Shipping India Pvt ...Petitioner

Versus

The Union of India & Ors ...Respondent

Mr D B Shroff, Senior Advocate, with Mr Mayank Jain & Sachi S Upadhyaya, i/b, Khaitan & Co, for the Petitioner.

Mr Maya Majumdar, with Adv Suman Kumar Das, for the Respondent.

**CORAM M.S. Sonak &
Advait M. Sethna, JJ.
DATED: 04 November 2025**

PC:-

1. Mr Shroff the learned Senior Advocate on behalf of the Petitioner submits that the challenge in this case is to the impugned show cause notice inter alia on the ground that it clubs the demands in respect of multiple financial years in one and the same show cause notice. He submits that recently the Coordinate Bench of this Court at Goa in the case of **M/s Milroc Good Earth Developers Vs Union of India & Ors**¹ by its judgment and order dated 9 October 2025 has held that such a show cause notice is incompetent and amounts to judicial overreach.

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¹ Writ Petition No. 2203 of 2025 (filing)

2. Ms Majumdar refers to the decision of yet another Coordinate Bench in the of **RioCare India Pvt Ltd Vs Assistant Commissioner of CGST & C.Ex.**² to submit that such show cause notices have been held to be competent by this Court.
3. Ms Majumdar submitted that the decision of the Coordinate Bench in the case of *RioCare India* (supra) has been followed in order disposing of Writ Petition No. 5271 of 2024 (OS).
4. Mr Shroff pointed out that the Coordinate Bench in *M/s Milroc Good Earth Developers* (supra) has considered the decision in *RioCare India* (supra) and held that the view expressed therein is only prima facie.
5. Before we delve further into the above issue, we request the learned Counsel for the parties to place on record a compilation of decisions supporting their respective versions by the next date to enable us to decide whether this matter is indeed covered and further, whether we should entertain a Petition against mere show cause notice.
6. If the Respondents wish to file any reply, they may file and serve such reply by 21 November 2025.
7. We list this matter on 2 December 2025.

(Advait M. Sethna, J)

(M.S. Sonak, J)

² (2025) 26 Centax 339 (Bom)