



IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION (L) NO. 32662 OF 2025

WITH

INTERIM APPLICATION (L) NO. 15033 OF 2026

Jet Privilege Pvt. Ltd. ...Applicant/Petitioner
Versus
Union of India & Ors. ...Respondents

AND

WRIT PETITION (L) NO. 38660 OF 2025

WITH

INTERIM APPLICATION (L) NO. 15159 OF 2026

Jet Privilege Pvt. Ltd. ...Applicant/Petitioner
Versus
Union of India & Ors. ...Respondents

Mr. Bharat Raichandani A/W Bhagrati Sahu i/b UBR Legal for Petitioner.
Ms. Jyoti Chavan, Addl. G.P. a/w Himanshu Takke, AGP for State.

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

DATE: 07 MAY 2026

P.C.

1. This petition under Article 226 of the Constitution of India is filed

praying for the following substantive reliefs:

"a) that this Hon'ble Court be pleased to issue a Writ of Certiorari or any other writ, order or direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner's case and after going into the validity and legality of the provisions quash and set aside the impugned Show Cause Notice dated 30.06.2025 (Exhibit "A") issued by Respondent No. 3 in Form GST DRC-01, being without jurisdiction and without authority of law;

b) that this Hon'ble Court be pleased to issue a Writ of Certiorari or any other writ, order or direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner's case and after going into the validity and legality of the provisions quash and set aside the impugned Show Cause Notice dated 30.06.2025 (Exhibit "A") issued by Respondent No. 3 in Form GST DRC-01, as no Form GST DRC-01A was issued to the Petitioner for the issues



raised in the impugned show cause notice in violation of Rule 142 of the CGST Rules, 2017:

c) Issue a writ, order or direction in the nature of Mandamus / Certiorari or a writ in the nature of Mandamus / Certiorari or any other writ, order or direction under Article 226 of the Constitution of India, to direct the Respondent No. 4, by himself, his subordinates, servants and agents, pending disposal of the present petition not to precipitate the matter /proceedings initiated vide impugned show cause notice dated 30.06.2025 and stay execution or recovery and other proceedings thereof;"

2. During the pendency of the petition, it is stated by Mr. Raichandani, learned counsel for the petitioner, that the impugned show cause notice has been adjudicated and the final order has been passed.

3. The case of the petitioner is that the show cause notice itself was without jurisdiction, hence for any cause as set out in the show cause notice, in view of prior orders which were passed on Section 73 notice.

4. In our opinion, if that be so, the petitioner has an alternate remedy of approaching the Appellate Authority to assail the final order which has been passed on the show cause notice.

5. In the facts and circumstances of the case, it would be appropriate that the petitioner takes recourse to the appellate remedy as may be available to the petitioner.

6. We accordingly dispose of this petition with liberty to the petitioner to file an appeal challenging the order dated 26 December 2025, passed on the impugned show cause notice dated 30 June 2025.

7. All contentions in that regard are expressly kept open.

8. Needless to observe that, on any interim application, which the petitioner intends to file, the Appellate Authority shall grant an early hearing to the petitioner and pass appropriate orders on such application.



9. Let the appeal be filed within a period of three weeks from today along with the interim application.
10. All contentions even on the interim applications are expressly kept open.
11. Disposed of in the aforesaid terms. No costs.
12. Interim application would not survive, it is accordingly disposed of.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)