



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
BENCH AT AURANGABAD**

**WRIT PETITION NO. 4779 OF 2026**

PAGARIYA AUTO PRIVATE LIMITED THROUGH ITS AUTHORISED  
SIGNATORY

VERSUS

UNION OF INDIA THROUGH THE SECRETARY AND OTHERS

...

Mr. Prakash Shah, Sr. Advocate i/b Mr. R. R. Totala, Advocate for  
Petitioner

Mr. Dwarkadas S. Ladda, Advocate a/w Mr. Pratik P. Kothari,  
Advocate for Respondent Nos.1 To 5

...

**CORAM : NITIN B. SURYAWANSHI AND  
VAISHALI PATIL JADHAV, JJ.**

**DATE : 04<sup>th</sup> MAY, 2026**

**PER COURT :**

1. Heard.

2. Learned Senior Advocate Mr. Prakash Shah appearing  
for petitioner submits that the case of petitioner is covered by the  
decision of the Coordinate Bench of this Court in ***Star Engineers  
(I) Pvt. Ltd. Vs. Union of India, State of Maharashtra and  
Deputy Commissioner of State Tax-GST***, reported in ***2023 (12)  
TMI 729***, and the same is consistently followed by the other  
Benches.

3. Learned advocate for respondents strenuously opposed  
the interim prayer of the petitioner by relying on various citations.  
He submits that the impugned orders are appealable before the



Tribunal, however, for present Tribunals are not constituted, therefore, the authorities have issued notification and circular that in such cases, 10% of tax amount shall be deposited, in addition to the 10% amount deposited before the Commissioner, and on such deposit there shall not be any coercive action taken against the petitioner.

4. We are not impressed by the said submission. If the petitioner has not committed *bonafide* and inadvertent mistake as has been held by the aforesaid authority, we are of the view that he shall not be made to deposit 10% amount.

5. Since we are of the *prima facie* opinion that the case of petitioner is covered by the decision in ***Star Engineers (I) Pvt. Ltd.*** (supra), issue notice to the respondents, returnable on 03/07/2026.

6. Learned advocate Mr. D. S. Ladda waives service of notice for the respondents.

7. Until further orders, there shall be ad-interim relief in terms of prayer clause 'd', subject to removal of the office objections.

**(VAISHALI PATIL JADHAV, J.) (NITIN B. SURYAWANSHI, J.)**