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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**NAGPUR BENCH, NAGPUR**

**Writ Petition No.1596 of 2025**

*M/s. Tulsi Pulses, through its Authorised Partner Nitinkumar Mohanlal Taori*

*vs.*

*Union of India, through the Ld. Secretary, Ministry of Finance  
(Department of Revenue), New Delhi and others*

***with***

**Writ Petition No.1607 of 2025**

*M/s. Tulsi Pulses, through its Authorised Partner Nitinkumar Mohanlal Taori*

*vs.*

*Union of India, through the Ld. Secretary, Ministry of Finance  
(Department of Revenue), New Delhi and others*

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*Office notes, Office Memoranda of  
Coram, appearances, Court's orders  
or directions and Registrar's orders.*

*Court's or Judge's Orders*

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*Mr. Avinash Poddar, Senior Advocate through V.C. along with  
Mr. Ram Heda, Advocate for the Petitioner.  
Mr. N.R. Patil, A.G.P. for Respondent Nos.5 to 8 in WP No.1596/25.  
Mrs. M.H. Deshmukh, A.G.P. for Res. Nos.5 to 8 in WP No.1607/25*

**CORAM :** **NITIN W. SAMBRE AND**  
**SACHIN SHIVAJIRAO DESHMUKH, JJ.**

**DATE :** **23<sup>rd</sup> JUNE, 2025.**

01. Heard.

02. In support of the provisions of Section 67 of the Central Goods and Service Tax Act, 2017 (hereinafter referred to as "Act" for short), it is the contention of Mr. Avinash Poddar, learned Senior Counsel for the petitioner that the initiation of the proceedings by the Assistant Commissioner, which has further culminated into an action under Section 74 of the Act, cannot be said to be permissible as the very Investigating Officer cannot act as an Adjudicating Officer. So as to substantiate this contention, not only support on facts is drawn

from the initial notice dated 20/12/2023, but also from the subsequent proceedings initiated under Sections 67 and 74 of the Act on 19/01/2024 and subsequent thereto.

03. According to him, even the circular issued by the Commissioner (GST) on 09/02/2018, particularly clause 6 thereof does not permit that the authority carrying out inquiry/investigation has power to issue 'show cause notice' and pass further consequential orders. So as to substantiate the said contention, the reliance is placed on the Division Bench's order delivered by the Delhi High Court in Writ Petition (C) 5680/2022 and CM Appl.32411/2022 in the matter of *Swastik Plastics vs. Commissioner of DGST.*

04. In that view of the matter, issue notice to the respondents, returnable on **21<sup>st</sup> July, 2025.**

05. Learned A.G.P. for the State waives service of notice on behalf of respondent Nos.5 to 8.

06. In the backdrop of the aforesaid submission and the Circular dated 09/02/2018 and the order of the Delhi High Court as referred above, we deem it appropriate to direct the respondents not to take any coercive action against the petitioner until further orders.

(Sachin Shivajirao Deshmukh J.)

(Nitin W. Sambre, J.)