



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

**WRIT PETITION NO. 1672 OF 2025**

M/s. Tulsi Agro Industries, through its Proprietor Anupkumar S/o. Mohanlal Taori  
**Vs.**  
Union of India, through Ltd. Secretary, Ministry of Finance & Ors.

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Office Notes, Office Memoranda of Coram,  
appearances, Court's orders of directions                      Court's or Judge's orders.  
and Registrar's Orders.

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Mr. Avinash Poddar, Senior Advocate through V.C. with Mr. Ram Heda,  
Advocate for the Petitioner.  
Mr. N.R. Patil, AGP for Respondent Nos.5 to 8.

**CORAM : NITIN W. SAMBRE AND M. M. NERLIKAR, JJ.**  
**DATE : 11<sup>th</sup> JULY, 2025.**

**P.C.**

Not on board. Taken on board.

2. Mr. Avinash Poddar, learned Senior Counsel appearing with Mr. Ram Heda, learned counsel for the petitioner, states that the issue involved in the present petition is identical to the one in *Writ Petition Nos.1596/2025 and 1607/2025 (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)* in which this Court has passed an order on 23<sup>rd</sup> June, 2025.

3. In the wake of the aforesaid position, which is borne out of the order dated 23<sup>rd</sup> June, 2025, passed in the said writ petitions, let there be similar order, which reads thus:

“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.”

(M. M. NERLIKAR, J.)

(NITIN W. SAMBRE, J.)

Vijaykumar