



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

WRIT PETITION NO. 4024 OF 2026

(Gondwana University, Thr. its Registrar

Vs.

Union of India, Thr. the Secretary & Ors.)

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. C.S. Dharmadhikari, Advocate for the Petitioner.
 Mrs. Ketki Jaltare Vaidya, Advocate for the Respondent Nos. 1 to 7.
 Mr. M.J. Khan, AGP for the Respondent No.8/State.

CORAM: **URMILA JOSHI-PHALKE AND**
NIVEDITA P. MEHTA, JJ.

DATED : **08th MAY, 2026**

1. Mrs. Vaidya, learned Counsel waives notice for the Respondent Nos. 1 to 7.

2. Mr. Khan, learned AGP waives notice for the Respondent No.8/State.

3. By this Petition, the Petitioner has challenged the show cause notice dated 04.09.2023 and demand order dated 31.01.2025.

4. Heard learned Counsel for the Petitioner, who placed reliance on the decision in Writ Petition No. 723/2024 decided on 15.04.2025 and submitted that the issue involved is covered under the said judgment. He also placed reliance on the decision of this Court at Principal Seat in Writ Petition

No.4389/2025, decided on 27.04.2026, wherein in para 21 it is observed that, the question is weather such activities would fall within the ambit and purview of Section 7 of the CGST/MGST Act so as to attract the applicability of Section 9 of the CGST/MGST Act. Section 7 falls under Chapter III, which provides for 'Levy and Collection of Tax'. Section 7 defines the 'Scope of supply' etc.

5. This issue will be considered at the relevant time. At this stage, as pointed out by the learned Counsel for the Petitioner, that the issue is already covered by these two judgments, and therefore, the interim relief is granted in terms of prayer clause (h) and (i).

6. List the matter **after Summer Vacation**.

(NIVEDITA P. MEHTA, J.)

(URMILA JOSHI-PHALKE, J.)