

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

WRIT PETITION NO. 3425 OF 2026

(KC Overseas Education Private Limited

Vs.

The Joint Commissioner of CGST and Central Excise, Audit
Commissionerate, Nagpur & Ors.)

Office Notes, Office Memoranda
of Coram, Appearances, Court's
orders or directions and
Registrar's orders

Court's or Judge's orders

Mr. Kapil Hirani, Advocate for the Petitioner.
Mrs. Ketiki Jaltare Vaidya, Advocate for the Respondent Nos. 2 & 3.

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

DATED : 08th MAY, 2026

1. By this Petition, the Petitioner has challenged the show cause notice which is a consolidated notice dated 30.07.2025.

2. Learned Counsel for the Petitioner, submitted that such type of consolidated notice cannot be issued by the Respondents. He also placed reliance on the decision of *Sanjay Construction Vs. State of U.P. (2026) 40 Centax 358 (AII.)*, and submitted that the issue involved in this petition is covered under this judgment, and therefore, he prayed for the interim relief that the operation of the Adjudication Order dated 26.03.2026 be stayed.

3. Learned Counsel for the Respondent Nos. 2 and 3, waives notice and seeks time to file reply.

4. In view of the judgment placed reliance by the learned Counsel for the Petitioner, wherein the issue raised in the present Petition is covered, and therefore, the interim relief is granted in terms of prayer clause (C) to the extent that the effect and implementation of the Adjudication Order dated 26.03.2026 is stayed till the next date.

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

(NIVEDITA P MEHTA, J.)

(URMILA JOSHI-PHALKE, J.)