



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

**WRIT PETITION NO. 4344/2025.**

Modern Traders, Nagpur.

**-VERSUS-**

Deputy Commissioner / Joint Commissioner, Central Goods and Service Tax and others.

---

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

Court's or Judge's Orders

---

Shri K. Hirani, Advocate for the Petitioner.  
Shri N. Joshi, A.G.P. for Respondent Nos.2 and 4.

**CORAM : ANIL L PANSARE AND**  
**M.M. NERLIKAR, JJ.**

**DATE : AUGUST 08, 2025.**

Heard.

2. The learned Counsel for the petitioner alleges that he is involved in the trading of fire crackers. In the intervening night of 1<sup>st</sup> and 2<sup>nd</sup> November, 2023 the officials of respondent GST Department, conducted a search and compelled the petitioner to pay Rs.32 lakhs (approximately) towards GST and penalty.

3. The petitioner then sought legal opinion and found that for the alleged lapses he is liable to pay only Rs.25,000/-. Accordingly the petitioner moved an application for refund of the additional amount paid,

which has been rejected on the following counts – [1] Relevant order not attached, [2] Supporting documents attached are incomplete, [3] Relevant supporting documents not attached, [4] Supporting documents not legible and [5] refund rejection order attached in separate sheet.

4. The argument is that the refund rejection order as stated to be attached, is infact not provided. So far as other reasons are concerned, the learned Counsel submits that the same are vague. The department has not informed as to which documents are not legible, which orders were not attached and which are the documents which according to the department are relevant and were not attached. Accordingly, it is contended that for no good reason, the petitioner has been compelled to pay huge amount.

5. Issue notice to respondents, returnable on 22.08.2025. Learned A.G.P. waives notice for respondent Nos.2 and 4.

**JUDGE**

**JUDGE**