



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

WRIT PETITION NO. 3425/2026

KC Overseas Education Private Limited Vs. The Joint Commissioner of CGST and
Central Excise Audit Commissionerate, Nagpur and others

WITH

WRIT PETITION NO. 4820/2026

M/s N G Power Tech Vs. The Superintendent (Audit) CGST Audit
Commissionerate and another

WITH

WRIT PETITION No.2966/2026

M/s LJM India Infrastructure Limited Vs. The Additional Commissioner, Central
Tax & Central Excise, Nagpur

WITH

WRIT PETITION No. 4610/2026

M/s Shyam Trading Company Vs. The Superintendent (Audit), Group – 17 /
Circle – VI and others

WITH

WRIT PETITION NO. 5019/2026

M/s Somani Steels Vs. Joint Direct, DGCI, Nagpur & another

WITH

WRIT PETITION No. 6482/2026

M/s Nirmay Infratech Vs. Additional Director, Directorate General of GST
Intelligence and another

WITH WRIT PETITION No. 4534/2026

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

WP No. 3425/2026

Mr. Kapil Hirani, Advocate for petitioner

Mrs. Ketki Jaltare Vaidya, Adv. for Respondent Nos.1 to 6

Mr. R.D. Heda, Adv.& Mr. Vaiman Chatap, Adv. for petitioner in WP

No. 4820/2026 & WP No. 4610/2026

Mr. Viswajeet Singh Uberoi, Adv.& Mr. G. Natrajan, Adv. for
petitioner in WP No. 2966/2026

Mrs. Ketki Jaltare Vaidya, Adv. for Respondent Nos.1 and 2 in WP
No. 4820/2026

Mr. Kunal Nalamwar, Adv. for Respondent in WP No. 2966/2026 &
4610/2026, 5019/2026

Mr. Abhishek J. Bhoot, Adv. for petitioner in WP No.5019/2026

Mr. Abhishek Kumar, Adv. for petitioner in WP No. 6482/2026

Mrs. Ketki Jaltare Vaidya, Adv. for Respondent Nos.1 & 2 in WP
No.6482/2026

CORAM: ANIL L. PANSARE, AND
NIVEDITA P. MEHTA, JJ.

DATED : 11.09.2026

1. Leave to file reply is granted.

2. Heard.

2. The issue involved is covered by the order passed by us today in ***Writ Petition No. 2978/2026 (Ganesh Valmik Bawane Vs. Joint Director, Directorate General of GST)***. The issue pertains to clubbing notice under Section 74 of the Central Goods and Services Tax Act, 2017. We have taken a view that under the law presently prevailing in the Bombay High Court, a single show cause notice under Section 74 of the CGST Act cannot club different financial years / tax periods. Accordingly and for the reasons set out in the case of *Milroc Good Earth Developers* (supra) and *Rite Water Solutions (India) Ltd.* (supra), the petitions are partly allowed. The impugned show cause notices are quashed and set aside. However, the respondents are at liberty to reissue notices in terms of the provisions of Section 73 / 74 / 74A of the Act, if there is no other legal impediment.

4. The petitions are disposed of in the above terms with no order as to costs.

(NIVEDITA P. MEHTA, J.)

(ANIL L. PANSARE, J.)

MP Deshpande