

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.515 OF 2021

Ritika Agarwal

... Petitioner

V/s.

Assistant Commissioner GST and

Central Excise Commissionerate

... Respondent

WITH

WRIT PETITION NO.517 OF 2021

WRIT PETITION (ST.) NO.2179 OF 2021

WRIT PETITION (ST.) NO.3394 OF 2021

Ms.Ayesha Ansari i/by M/s Acelegal, Advocate for the Petitioner in WP No.515 of 2021.

Ms.Ritika Agarwal i/by M/s Acelegal, Advocate for the Petitioners in WP No.517 of 2021, WPST 2179 of 2021 and WPST 3394 of 2021.

Mr.J.B.Mishra with Mr.Ram Ochani, Advocates of the Respondents in WPs No.515 of 2021, 517 of 2021 and WPST 2179 of 2021.

Mr.J.B.Mishra with Mr.Dhananjay Deshmukh, Advocates for Respondents in WPST No.3394 of 2021.

**CORAM : NITIN JAMDAR AND
ABHAY AHUJA, JJ.**

DATE : 22 FEBRUARY 2023.

P.C.:-

1. On 23 January 2023 following order was passed:

“Heard the learned Counsel for the parties.

2. While issuing notice in these Petitions on 3 February 2021, the Division Bench had referred to the order passed in Writ Petition (Lodg.) No. 646 of 2021, wherein interim order was granted. The issue involved is regarding liability of the Advocate to pay the service tax. The learned Counsel for the Petitioners states that the Petitioners in Writ Petition (Lodg.) No. 646 of 2021 had withdrawn the Petition because the authorities had dropped the show cause notice.

3. The learned Counsel for the Respondent states that this factual assertion is correct, however, in view of the interim order passed in these Petitions, the Respondent is not able to proceed to decide whether same course of action needs to be taken.

4. While we defer the hearing of these Petitions to 21 February 2023, it is clarified that the interim order passed in these Petitions will not preclude the Respondent to drop the show cause notice if the Respondent comes to the conclusion that is a necessary course of action to be taken.”

2. The learned counsel for the parties inform us that the proceedings pursuant to the show cause notice have been dropped and therefore, the notices do not survive.

3. In the light of this position, the petitions stand worked out and they are accordingly disposed of.

(ABHAY AHUJA, J.)

(NITIN JAMDAR, J.)

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