

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

WRIT PETITION NO. 6183 OF 2023

Focus Ingredients Impex Pvt. Ltd. .. Petitioner
v/s.
The State of Maharashtra & ors. .. Respondents

...
Mr. Jas Sanghavi a/w. Mr. Parshva Bhankharia and Mr. Ansh Agal i/b.
PDS Legal, for the petitioner.

Mr. B.V. Samant, AGP for the respondent No. 3.

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**CORAM : AMIT BORKAR &
KAMAL KHATA, JJ.
(VACATION COURT)**

DATED : MAY 9, 2023.

PC. :

1. The challenge in the Petition is to the order of suspension of GSTN registration of Petitioner under provisions of GST Act. According to the Petitioner, the subject matter is covered by earlier action of cancellation of registration. According to the Respondent No.3, the subject matter of show cause notice is based on new cause of action, which is entirely different from the earlier cause of action.

2. Without going into the merits of the matter, in the interest of justice, the Petitioner is directed to appear before the Respondent No. 2 on 17th May, 2023. Reply shall be filed on or before 15th May, 2023. The Respondent No. 2 shall hear and decide the show cause notice dated 26th April, 2023 as expeditiously as possible and within four weeks from

today.

3. The Petitioner shall also cooperate with the investigation carried out by the Respondent No. 3.

4. The Petition is disposed of on the above terms.

(KAMAL KHATA, J.)

(AMIT BORKAR, J.)