IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 9288 OF 2023

Sunshine Traders Represented Thr. Its
Partners Shreenath Agrawal ..Petitioner
Vs.
Union of India Thr.
Secretary & Ors. ..Respondents

Mr. Roshil Nichani a/w Mr. A. Desai i/b Pythagoras Legal, for the Petitioner.
Mr. Subir Kumar a/w Satya Prakash Sharma a/w Sruti Kalyanikar a/w Janhavi Hirlekar, for Respondents.

CORAM : G. S. KULKARNI &
JITENDRA JAIN, JJ.

DATE : OCTOBER 16, 2023.

<u>**P.C.:**</u>

1. This petition filed under Article 226 of the Constitution of India, prays for the following reliefs:-

> "(a) that this Hon'ble Court be pleased to issue a writ of certiorari or a writ in the nature of certiorari or any other appropriate writ, order or direction calling for the records pertaining to the Petitioner's case and after going into the validity and legality thereof, be pleased to quash and set aside the impugned Notice dated 23.05.2023 **("Exhibit-A")** and the impugned order dated 13.06.2023 **("Exhibit-B")**;
>
> (b) that this Hon'ble Court be pleased to issue a writ of mandamus or a writ in the nature of mandamus or any other appropriate writ, order or direction under Article 226 of the Constitution of India ordering and directing the Respondents to revoke the cancellation of the Petitioner's GST registration with immediate effect;
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> (c) that pending the hearing and final disposal of the petition, this Hon'ble Court may be pleased to:
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> i. injunct and/or prohibit the Respondents, its respective servants,

officers and/or agents from, in any manner (directly and/or indirectly), in furtherance of the impugned order;

ii. direct the Respondents to revoke the suspension of the Petitioner's GST registration immediately and restore the same;

(d) for ad-interim reliefs in terms of prayer (c) above;

(e) for costs, and

(f) for such further and other reliefs as this Hon'ble Court may deem fit and proper in the facts and circumstances of the present case."

2. Mr. Subir Kumar, learned counsel for the respondent / revenue on instructions fairly states that the respondents would withdraw the impugned order with liberty to issue a fresh show-cause-notice.

3. We accept the statement as made by Mr. Subir Kumar. We, accordingly, permit the respondents to withdraw the impugned order with liberty to issue a fresh show-cause-notice.

4. Needless to observe that the fresh exercise be undertaken in accordance with law.

5. All contentions on any proposed proceedings are expressly kept open.

6. Disposed of in the above terms. No costs.

7. Needless to observe that as the show-cause-notice as also the consequential order itself stand withdrawn, the registration of the petitioner shall stand restored. However, this would not preclude the respondents from issuing any appropriate order as the law may permit the respondents to do so, to safeguard the interest of the Revenue.

[JITENDRA JAIN, J.] **[G. S. KULKARNI, J.]**