



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

2 WRIT PETITION NO. 6130 OF 2024

**M/S MAHARASHTRA COTTONS THROUGH ITS PARTNER
AASEF SAGIR MOMIN**

VERSUS

**THE COMMISSIONER CGST AND CENTRAL EXCISE AND
OTHERS**

...

Shri Alok Sharma, Advocate for the Petitioner.

Shri A.G. Talhar, DSGI a/w Shri P.P. Kothari, Advocate for
Respondent Nos.1 to 3.

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**CORAM : RAVINDRA V. GHUGE
&
Y. G. KHOBRAGADE, JJ.**

DATE :- 08th July, 2024

Per Court :-

1. The issue raised in this Writ Petition is similar to the issue decided by us today in Writ Petition No.393/2024 (*M/s Sambhaji Multi Services vs. The Commissioner State GST and another*).

2. Thus, for the reasons recorded in the judgment delivered today in the above case, **this Writ Petition is partly allowed**, as under:-

(a) On the condition that the Petitioner shall deposit

costs of Rs.5000/- (Five Thousand) with Respondent No.3/ Authority on or before 01.08.2024, the impugned orders dated 24.04.2024 and 08.08.2022, stand quashed and set aside.

(b) The proceedings are remitted to Respondent No.3/ Authority.

(c) The Petitioner shall appear before Respondent No.3/Authority on 01.08.2024, along with the tax returns of the six months.

(d) Respondent No.3/ Authority would consider the records and by following the due procedure laid down in law, pass an appropriate order on such conditions as the Rules would permit the Authority.

(e) Let this exercise be completed within a period of 45 days.

kps

(Y. G. KHOBRADE, J.)

(RAVINDRA V. GHUGE, J.)