IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.12475 OF 2024

M/s. New Global Tex ...Petitioner
Vs.
Union of India & Ors. ...Respondents

AND
WRIT PETITION NO.12476 OF 2024

Mariyam Fabtex ...Petitioner
Vs.
Union of India & Ors. ...Respondents

AND
WRIT PETITION NO.12477 OF 2024

M. A. Enterprises ...Petitioner
Vs.
Union of India & Ors. ...Respondents

Mr. Abhishek A. Rastogi a/w Ms.Rouble A. Chhabra, Ms. Aarya More and Ms. Meenal Songire for Petitioner in all petitions.

Ms. S. D. Vyas, Addl. G. P. a/w Ms. Dhruti Kapadia, AGP for Respondent-State in WP/12475/2024 and WP/12476/2024.

Ms. S. D. Vyas, Addl. G. P. a/w Mr. Prashant P. More, AGP for Respondent-State in WP/12477/2024.

Ms. Maya Majumdar a/w. Mr. Saket R. Ketkar for Respondent Nos.1, 3 and 4 in all petition.

CORAM : K. R. SHRIRAM &
JITENDRA JAIN, JJ.

DATED : 10th SEPTEMBER 2024

P.C.:

1. Mentioned out turn.

2. In these matters Mr. Rastogi states Respondents be directed to as it was done in Writ Petition No.11423 of 2024, to furnish to Petitioner authorisation of the Commissioner and reasons to believe, recorded in writing, basis which Respondent No.5 had blocked the available Input Tax Credit ("ITC"). Mr. Rastogi further submits that since the order blocking the available ITC has been passed by the Assistant Commissioner of State Tax, i.e., Respondent No.5, he ought to have been authorised by the Commissioner after forming reasons to believe to block the ITC. Mr. Rastogi, therefore, requests that Respondents be directed to provide a copy of the authorisation and reasons to believe.

3. Ms. Vyas states that it will be provided by 20th September 2024. Statement accepted.

4. Should Respondents also wish to file a reply affidavit, the same to be filed and copy served by 1st October 2024. Rejoinder, if any, to be filed and copy served by 11th October 2024.

5. Stand over to 14th October 2024.

[JITENDRA JAIN, J.] **[K. R. SHRIRAM, J.]**

Signed by: Sayyed Saeed Ali
Designation: PA To Honourable Judge
Date: 12/09/2024 13:01:21