



Pradnya

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 13587 OF 2024

M/s. Panacea Biotec Limited

...Petitioner

*Versus*

Union of India and ors.

...Respondents

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**Adv Abhishek A. Rastogi**, a/w Adv Meenal Songire, Adv Aarya  
More, for Petitioner.

**Ms Shruti Vyas**, for Respondent Nos.2 to 4.

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CORAM    **M.S. Sonak &  
Jitendra Jain, JJ.**  
DATED:    **07 October 2024**

PC:-

1. One of the challenges in this Petition was to the intimation dated 31 May 2024 issued in Form GST DRC-01A. Ms Vyas, learned counsel for the Revenue points out that pursuant to this intimation, a show cause notice was issued and the final order has been made on 19 August 2024. She submits that this order is appealable.

2. Mr Abhishek Rastogi, learned counsel for the Petitioner submits that the constitutional validity of some of the provisions of the Central Goods and Services Tax Act ("CGST Act") have been challenged in this Petition. He submits that

Petitions involving similar issue have already been admitted by this Court.

3. Accordingly, for the present, we grant the Petitioner leave to amend the Petition by challenging the order dated 19 August 2024. Mr Rastogi states that the amendment would be carried out within a week from today and amended copies of the Petition would be served on the learned counsel for the Respondents.

4. List this matter for further consideration on 14 October 2024.

**(Jitendra Jain, J)**

**(M.S. Sonak, J)**