

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

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NANDIWADEKAR

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WRIT PETITION NO.3438 OF 2024

Indus Projects Ltd.

....Petitioner

V/s.

Union of India

...Respondent

Mr. Yogesh Patki a/w Mr. A.S. Ramesan for petitioner.

Mr. Subirkumar a/w Mr. Satyaprakash Sharma and Mr. Abhinav Palsikar for respondent.

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

DATE : 2nd SEPTEMBER 2024

P.C. :

1 When the petition was called out, Counsel for petitioner informed the Court that the show cause notice impugned in the petition ought to be quashed and set aside in view of the Finance (No.2) Act, 2024 having been notified on 16th August 2024. Counsel stated that in view of insertion of sub-section (5) in Section 16 of the Central Goods and Service Tax Act, with effect from the 1st day of July 2017, the show cause notice would not survive.

2 Mr. Subir Kumar requested the matter be passed over to enable him to take instructions.

3 When the matter was again called out, Mr. Subir Kumar in
fairness, as an officer of the Court, stated that in view of coming into force
of the Finance (No.2) Act, 2024, the Court may set aside the impugned
show cause notice dated 30th January 2024.

4 Ordered accordingly.

5 Petition disposed.

(JITENDRA JAIN, J.)

(K.R. SHRIRAM, J.)