



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

WRIT PETITION NO.465 OF 2021

Yasho Industries Limited

...Petitioner

Versus

Union of India Ors.

...Respondents

WITH
WRIT PETITION NO.2828 OF 2021
WITH
WRIT PETITION NO.3691 OF 2021
WITH
WRIT PETITION NO.405 OF 2021
WITH
WRIT PETITION NO.2044 OF 2022
WITH
WRIT PETITION NO.3163 OF 2021
WITH
WRIT PETITION (L) NO.8737 OF 2022
WITH
WRIT PETITION NO.1773 OF 2024
WITH
WRIT PETITION NO.3522 OF 2024
WITH
WRIT PETITION (L) NO.39729 OF 2022
AND
(CIVIL APPELLATE JURISDICTION)
WRIT PETITION NO.12927 OF 2022

Electrolead (Pune) Pvt. Ltd. & Anr.

...Petitioners

Versus

Union of India Ors.

...Respondents

Mr. Prakash Shah a/w Mr. Jas Sanghavi and Mr. Shamik Gupte i/b. PDS
Legal for Petitioner in WP/3163/2021, WP/1773/2024 &
WP/3522/2024.

Ms. Deepali Kamble a/w Dr. Avinash Poddar for Petitioner in WPL/8737/2022.

Mr. Vishal Agrawal a/w Mr. Abhishek Deodhar and Mr. Rishabh Jain i/b. Mr. Prabhakar K. Shetty for Petitioner in WP/2044/2022.

Mr. Abhishek Rastogi, Ms. Meenal Songire, Ms. Aarya More for Petitioner in WP/465/2021, WP/405/2021, WPL/39729/2022.

Mr. Bharat Raichandani a/w Adv. Jasmine Dixit i/b. UBR Legal Advocates for Petitioner WP/2828/2021 & WP 3691/2021

Mr. Satyaprakash Ochani a/w Mr. Abhishek R. Mishra for Respondent No. 1 to 4 in WP/3522/2024.

Ms. Shruti Vyas a/w Mr. D. P. Singh for Respondent No. 1-UOI in WP/1773/2024.

Mr. Karan Adik a/w Ms. Sangeeta Yadav for Respondents in WP/1773/2024.

Mr. Jitendra B. Mishra, Ms. Sangeeta Yadav, Mr. Ashutosh Mishra and Mr. Rupesh Dubey for Respondent No. 4 in WP/465/2021, WP/405/2021 and WPL/39729/2022.

Mr. Jitendra B. Mishra, Mr. Ashutosh Mishra and Mr. Rupesh Dubey for Respondent WP/2044/2022

Mr. Jitendra B. Mishra, Mr. S. D. Deshpande, Mr. Ashutosh Mishra and Mr. Rupesh Dubey for Respondent No. 1, 2, 4, 5, & 6 in WP/3163/2021

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav and Mr. Rupesh Dubey for Respondent in WPL/8737/2022.

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav, Mr. Ashutosh Mishra and Mr. Rupesh Dubey for Respondent No. 4 & 6 in WP/3691/2021.

Ms. Maya Majumdar, Mr. S. D. Deshpande for Respondent No. 6 in WP/2828/2021..

Ms. Jyoti Chavan, Addl. G. P. in WP/3691/2021, WP/405/2021, WP/3163/2023 for Respondent-State.

Mr. Vishal Agrawal a/w Mr. Abhishek Deodhar and Mr. Rishabh Jain i/b. TLC Legal LLP for Petitioner in WP/12927/2022.

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav and Mr. Rupesh Dubey
for Respondent in WP/12927/2022.

CORAM : M. S. SONAK &
JITENDRA JAIN, JJ.

DATED : 14th OCTOBER 2024

P.C.:

1. The learned counsel for the Petitioner points out that the Rule 96(10) of the Central Goods and Services Tax Rules, 2017 which was impugned in this petition is now omitted by Notification dated 8th October 2024. The learned counsel for the Petitioner states that there is no savings clause and, therefore, it is their case that the impugned show cause notices issued based on the omitted Rule would no longer survive. Accordingly, they seek leave to amend this petition and raise these points.

2. Since this is a subsequent development, we grant all the Petitioners leave to amend the petition. The amendment to be carried out within two weeks from today and the amended copy of the amended petition to be served upon the Respondents. All contentions of the Respondents are obviously kept open. The learned counsel for the Respondents seeks time to file replies to the amended petition. They say that replies would be filed and served by 21 November 2024.

3. Registry to take cognisance of paragraph 5 of our dated 9 September 2024 in these matters and place the writ petition referred therein alongwith these petitions. This is provided office objections are cleared within two weeks from today.
4. List this matter on 26 November 2024.
5. The ad-interim order, if any, granted earlier to continue till the next date.

[JITENDRA JAIN, J.]

[M. S. SONAK, J.]