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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 18847 OF 2024

Aeroflex Industries Ltd ...Petitioner

Versus

Union of India & Ors ...Respondents

WITH

WRIT PETITION NO. 12927 OF 2022

Electrolead (Pune)Pvt Ltd ...Petitioner

Versus

Union of India thr Secretary
Ministry of Finance & Ors ...Respondents

ORDINARY ORIGINAL CIVIL JURISDICTION

WITH

WRIT PETITION (L) NO.27852 OF 2024

Jindal Drugs Pvt Ltd ...Petitioner

Versus

The Union of India & Ors ...Respondents

WITH

WRIT PETITION NO. 465 OF 2021

Yasho Industries Ltd ...Petitioner

Versus

The Union of India & Ors ...Respondents

WITH

WRIT PETITION NO. 2828 OF 2021

Prashi Pharma Pvt Ltd ...Petitioner

Versus

The Union of India & Ors ...Respondents

WRIT PETITION NO. 3691 OF 2021

Alkem Laboratories Ltd ...Petitioner

Versus

The Union of India & Ors ...Respondents

WRIT PETITION NO. 405 OF 2021

Undercarriage & Tractor Parts Pvt Ltd ...Petitioner

Versus

The Union of India & Ors ...Respondents

WRIT PETITION NO. 2044 OF 2022

Navatia Steel &Alloys Pvt Ltd & Anr ...Petitioners

Versus

The Union of India thr
the Secretary & Ors ...Respondents

WRIT PETITION NO. 3163 OF 2021

Augmont Enterprises Pvt Ltd ...Petitioner

Versus

The Union of India & Ors ...Respondents

WRIT PETITION (L) NO. 8737 OF 2022

Bharat Wire Ropes Ltd ...Petitioner

Versus

The Union of India & Ors ...Respondents

WRIT PETITION NO. 1773 OF 2024

Kairav Chemofarbe Industries Ltd ...Petitioner

Versus

The Union of India & Ors ...Respondents

WRIT PETITION (L) NO. 15183 OF 2024

Tridev Resins India Pvt Ltd
thr its Director Vinay Vinod Jha ...Petitioner

Versus

The Union of India & Ors ...Respondents

WRIT PETITION NO. 3522 OF 2024

Vidhi Speciality Food Ingredients Ltd ...Petitioner

Versus

The Union of India & Ors ...Respondents

WITH

WRIT PETITION (L) NO.39729 OF 2022

Supriya Lifescience Ltd ...Petitioner

Versus

The Union of India & Ors ...Respondents

Mr Darius Shroff, Senior Advocete, with Dr Sujay Kantawala & Roshil Nichani, i/b, Jeffry for the Petitioner in WP/18847/2024.

Mr JB Mishra, Mr Ashutosh Mishra, Mr Rupesh Dueby, for the Respondents in WP/188747/2024.

None for the Petitioner in WP/12927/2022.

Mr JB Mishra, with Mrs Sangeeta Mishra for the Respondents.

Mr Prakash Shah, with Mr Jas Sanghwi, i/b, PDS Legal, for the Petitioner in WPL/27852/2024.

Mr Abhishek Rastogi, *with Ms Pooja Rastogi, Ms Meenal Songire, for the Petitioner in WP/465/2021, WP/405/2021 & WPL/39729/2022.*

Dr Avinash Poddar, *thr VC, with Ms Deepa Kamle, for the Petitioner in WPL/8737/2022 & WPL/15183/2024.*

Mr Satyaprakash Shah, *with Mr Abhishek Mishra, for the Respondent No. 1 to 4 in WP/3522/2024.*

Mr Prakash Shah, *with Mr Jas Sanghwi, i/b, PDS Legal, for the Petitioner in WP/3163/2021., WP/1773/2024 & WP/352/2024.*

Mr Bharat Raichandani, *with Ms Jasmine Dixit, i/b, PDS Legal, for the Petitioner in WP/2828/2021 & WP/3691/2024.*

Mr Abhishek Rastogi, *for the Petitioner in WP/405/2021.*

Mr Jitendra Mishra, *with Ms Sangeeta Yadav, Mr Ashutosh Mishra, Mr Rupesh Dubey, for the Respondents in WP/465/2021, WP/2828/2021, WP/2044/2022, WPL/8737/2022, WPL/15183/2024 & WP/12927/2022.*

CORAM **M.S. Sonak &
Jitendra Jain, JJ.**
DATED: **17 December 2024**

PC:-

1. Heard learned Counsel for the parties.
2. Mr Mishra and Mr Adik, the learned Counsel for the Respondents seek some time to file reply to the amended Petitions. They say that replies would be filed and served by 15 January 2025.

3. Rejoinder, if any, to be filed and served by 27 January 2025.

4. The learned Counsel for the Petitioners point out that Rule 96(10) and 89(4)b of the Central Goods and Service Tax Rules, 2017 have been omitted with effect from 8 October 2024. They submit that before such omission, the Kerala High Court, had struck down Rule 96(10) as being ultra vires and unconstitutional. They point out that several High Courts have restrained the Respondents from proceedings with the show cause notices issued after the omission of the above Rules.

5. They point out that even this Court in **Prashi Pharma Pvt Ltd Vs Union of India & Ors** (WP No. 2828 of 2021) has restrained the Respondents from proceeding with the impugned show cause notice. Considering the submissions made, by way of ad interim relief, we restrain the Respondents from taking any further steps in pursuance of the impugned show cause notice until the next date.

6. Accordingly, we post these matters on 4 February 2025.

(Jitendra Jain, J)

(M.S. Sonak, J)