



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR

WRIT PETITION NO. 6927 OF 2024

(Shri Sanket Murkute vs. Union of India and others)

*Office Notes, Office Memorandum of Coram,
appearances, Court's orders of directions
and Registrar's orders.*

Court's or Judge's order

Mr. Ram Heda, Advocate for petitioner.

CORAM : AVINASH G. GHAROTE & ABHAY J. MANTRI, JJ.

DATE : NOVEMBER 29, 2024

- 1) Heard Mr.Heda, learned Counsel for the petitioner.
- 2) The petition questions the show-cause notice dated 04/08/2024 issued by the respondent No.3 under Section 122 of the Central Goods and Services Tax Act, 2017 (CGST Act, 2017) to the petitioner calling upon him to show-cause in respect of the statements made therein (page 153).
- 3) Considering the nature of the communication, it would be open for the petitioner to show-cause to the respondents including raising a plea of the show-cause notice itself, not being maintainable in view of Section 35(6) r/w Section 74 of the CGST Act, 2017; in view of which, we are not inclined to interfere in the writ jurisdiction.
- 4) Needless to say that any claim made by the petitioner of access to the material and data seized by the respondents during the course of investigation, shall be considered and dealt with, in terms of the law applicable.
- 5) Accordingly, the petition stands dismissed. No costs.

(ABHAY J. MANTRI, J.)

(AVINASH G. GHAROTE, J.)