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

WRIT PETITION NO.530 OF 2024

(M/s. Tulsi Pulses and others .vs. Union of India and others)

Office Notes, Office Memoramda of Coram, appearances, Court's orders of directions and Registrar's Orders.	Court's or Judge's orders.

Mr. Avinash Poddar, Advocate with Mr. K.J. Rawandhe, Advocate for the petitioners.

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CORAM : NITIN W. SAMBRE AND ABHAY J. MANTRI, JJ.
DATE : 24th JANUARY, 2024.

Leave to amend.

2. The main challenge in the petition is to the constitutional validity of Sections 69 and 132 of the Central Goods and Service Tax Act, 2017 being in violation of the constitutional rights guaranteed under Articles 14, 19, 20 (3), 21 and 22 (1) of the Constitution of India.

3. The counsel for the petitioners fairly concedes that the issue of constitutional validity is already *sub judice* before the Apex Court in various writ petitions and as such, for the time being, he is not going into the said issue.

4. His contentions are that the notice issued under Section 132 of the Central Goods and Service Tax

Act, 2017 on January 15, 2024, is penal in nature. According to him, the audit carried out by the audit department of the respondents, as reflected in the communication in December 19, 2022, does not show any default for meagre one. He would claim that the respondents are not disputing that the petitioners have accepted the tax, but however have not deposited the same, rather what is claimed by the petitioners is exemption.

5. The aforesaid issue can be looked into only after this court hears the respondents. That being so, issue notice to the respondents, returnable on **8th February, 2024.**

6. Mr. N.S. Deshpande, learned Deputy Solicitor General of India, waives notice on behalf of the respondent no.1.

7. In the meantime, it shall be open for the petitioners to submit their response to the impugned notice to the respondents.

(ABHAY J. MANTRI, J.) **(NITIN W. SAMBRE, J.)**

Gulande

Signed by: A.S. GULANDE
Designation: PS To Honourable Judge
Date: 24/01/2024 17:18:55