



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

WRIT PETITION NO.6042/2024

M/s Tulsi Pulses, through its Authorised partner Nitin s/o Mohanlal Taori
Vs.

Union of India, through the Ld. Secretary, Ministry of Finance (Department of
Revenue), New Delhi and others

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's orders

Court's or Judge's orders

Mr. Arvind Potdar, Advocate h/f Shri R.D. Heda, Advocate for petitioner
Shri V.A. Thakare, AGP for respondent Nos.5 to 8

**CORAM : AVINASH G. GHAROTE AND
SMT. M.S. JAWALKAR, JJ..**

DATED : 16/10/2024

1. Heard Mr. Arvind Potdar, learned Counsel for petitioner.
2. The grievance raised is that the investigating authority under the Goods and Services Tax Act, is also acting as the adjudicating Officer for which the reliance is placed upon the interim show-cause notice dated 15.01.2024 (page 113) vis-a-vis the notice under Section 74 of the MGST Act/CGST Act, 2017 dated 02.08.2024 (page 159) and specifically para 5.9 therein (page 172), in terms of which, the petitioner has been asked to attend the office of the Assistant Commissioner of Sales Tax for the purpose of adjudication of the liability of the petitioner to pay GST.
3. Issue notice for final disposal returnable, on 14.11.2024.

4. Till the returnable date, by way of an ad-interim order, the further proceedings in terms of the notice dated 02.08.2024 before the Assistant Commissioner of Sales Tax, AMR-INV-D-001, INV Branch, Amravati Division, Amravati shall stand stayed.

(SMT. M.S. JAWALKAR, J.)

(AVINASH G. GHAROTE, J.)

R.S. Sahare