IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO.4555 OF 2025

Kashedi Parshuram Highways
Private Limited ... **PETITIONER**

VERSUS

Union of India & ors. ... **RESPONDENTS**

....
Mr. Aditya N. Sikchi, Advocate with Mr. Rajat Malu &
Mr. Shreyash Partani, Advocate for petitioner
Mr. Dwarkadas S. Ladda, Senior Standing Counsel a/w
Mr. A.G. Talhar and Mr. Pratik Kothari, Advocates for R.No.1 & 3
....

CORAM : R.G. AVACHAT AND
SANDIPKUMAR C. MORE, JJ.

DATE : 17th APRIL, 2025

O R D E R :

After having heard learned counsel for the petitioner at length and admittedly the petitioner has an alternate efficacious remedy in the nature of an appeal before the appellate authority under the Goods & Service Tax (GST) Act, we are not inclined to entertain this petition at this stage.

2. Learned counsel for the petitioner relied on the judgment of the Ape x Court in case of **Godrej Sara Lee Ltd. Vs. The Excise and Taxation Officer-cum-Assessing Authority & ors. (MANU/SC/0086/2023)** and the judgment of the Madras High Court in case of **KNR Srirangam Infra Pvt. Ltd. Vs. The State Tax Officer, Lalgudi Assessment Circle, Lalgudi (MANU/TN/6128/2024)** to submit that, when the order itself is a nullity, the recourse to writ jurisdiction of this Court under Article 226 of the Constitution of India is available. He further submits that, the show-cause-notice under challenge in this petition has been issued after the Circular dated 26/6/2024 by the Central Board of Direct Taxes (CBDT).

3. Learned Advocate for respondents No.1 to 3, on the other hand, relied on the recent judgment of the Apex Court in case of **The State of Maharashtra & ors. Vs. Greatship (India) Limited (2022) AIR SC 4408**, to submit that, when a statutory forum is created by law for redressal of grievance and that too in a fiscal statute, a writ petition should not be entertained ignoring the statutory dispensation.

4. There can be no two views or quarrel over the proposition. However, when the remedy of appeal is very much available for the petitioner, and relying on the Apex Court judgment in Greatship (India) Limited (supra), the petitioner must avail the same first and then approach this Court or the appropriate forum. The petition stands dismissed.

(SANDIPKUMAR C. MORE, J.) **(R.G. AVACHAT, J.)**

fmp/-