

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

**WRIT PETITION NO.6248 OF 2024
WITH
WRIT PETITION NO.6449 OF 2024
WITH
WRIT PETITION NO.6451 OF 2024**

MRJS Lead Private Limited ... Petitioner

Versus

The Assistant Commissioner ... Respondents
Of State Tax And Ors

**Mr. Nitesh V. Bhutekar a/w. Mr. Prathamesh Mandlik, for
Petitioner in all petitions.**

**Mrs. Shruti D. Vyas, Addl. G. P. a/w. Mr. Aditya R. Deolekar,
AGP, for Respondent Nos.1, 2 and 5/State.**

**Mr. Jitendra B. Mishra a/w. Ms. Mamta Omle and Mr. Rupesh
Dubey, for Respondent Nos.3, 4 and 6.**

**CORAM : M. S. Sonak &
Jitendra Jain, JJ.**

DATED : 26 August 2025

PC:-

1. Heard learned counsel for the parties.
2. Learned counsel for the parties agree that these petitions can be disposed of by common order since the issues raised are substantially similar.
3. The challenge in these petitions is to the notices issued under Section 73 of the Central Goods and Service Tax Act, 2017.

4. For the reasons indicated in our order disposing of Writ Petition Nos.6247 of 2024, 6447 of 2024 and 6448 of 2024, we decline to entertain these petitions and relegate the petitioners to pursue the appeals which they have already instituted against the impugned adjudication orders.

5. All the observations made in the order disposing of the above writ petitions will also apply to the present petitions.

6. These petitions are also dismissed with liberty in the same terms. No costs.

(Jitendra Jain, J)

(M. S. Sonak, J)