

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 16543 OF 2024

Raamkay Crop Science Solutions Pvt. Ltd., .. Petitioners.

Versus

State of Maharashtra
& Others .. Respondents

Adv. Deepak Bapat, for the Petitioners.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**

DATE: JANUARY 30, 2025

P. C.

Not on board. Mentioned. At the request of learned Counsel appearing for the Petitioner, taken on board.

1. The above praecipe has been moved for speaking to the Minutes of Order dated 27th January, 2025.

2. By that Order, we had directed there was an alternate remedy available under Section 107 of the CGST Act to challenge the Assessment Order and we were not entertaining the Writ Petition and relegated the Petitioner to avail of the alternate remedy. However, in the Order, we had

missed out to record that the time taken to prosecute the above Writ Petition shall be excluded for the purpose of limitation.

3. Considering this mistake on our part, at the end of paragraph 2 of the Order dated 27th January, 2025, the following shall be added:

“The time taken to prosecute the above Writ Petition shall be excluded to calculate for the period of limitation as contemplated under Section 107 of the CGST Act.”

4. No other correction is sought. The correction shall be carried out in the original order as well as in the copy uploaded on the server.

5. This order will be digitally signed by the Private Secretary/Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]

For the sake of convenience the order dated 27th January, 2025 (as corrected) is reproduced hereunder:-

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

WRIT PETITION NO. 16543 OF 2024

Raamkay Crop Science Solutions Pvt. Ltd.

.. Petitioner

Versus

State of Maharashtra & Ors.

.. Respondents

Adv. Deepak Bapat a/w Sonali Bapat for the Petitioner.

Ms. S. D. Vyas, Addl.G.P. a/w A. R. Deolekar, AGP for the Respondent Nos. 1 and 3.

Adv. Shehnaz V. Bharucha a/w Harshad V. Shinganapurkar & Ashuthosh Mishra for Respondent No.2.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**

DATE: JANUARY 27, 2025

P. C.

1. The above Writ Petition is filed seeking to quash the Audit Report dated 27th October, 2023 under Section 65(7) of the Central Goods and Services Act, 2017 (**CGST Act**), for the period 2018 to 2019 as well as the Assessment Order dated 16th April, 2024 for the very same period, and which is based on the said Audit Report.

2. We find that in the present case, there is an alternate remedy of challenging the Assessment Order under Section 107 of the CGST Act. In fact, it has been brought to our attention that on the identical issue for the period

2017 to 2018, the Petitioner has already availed of the alternate remedy by filing an Appeal under Section 107 of the CGST Act. Considering these circumstances, we are not inclined to entertain this Writ Petition and direct the Petitioner to avail of the alternate remedy under Section 107 of the CGST Act. **The time taken to prosecute the above Writ Petition shall be excluded to calculate for the period of limitation as contemplated under Section 107 of the CGST Act.**

3. The above Writ Petition is accordingly disposed of. No order as to costs.

4. It is needless to clarify that the Appellate Authority shall examine and consider the contentions raised by the Petitioner in the above Writ Petition and only thereafter pass any order.

5. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONTIWALLA, J.]

[B. P. COLABAWALLA, J.]