
IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 376 OF 2025

M/s. Nakoda Metal House

.. Petitioner

Versus

The State of Maharashtra and Ors

.. Respondents

Mr. Nirmal Pagaria, Advocates for the Petitioner.

Ms. S.D.Vyas Addl G.P. with Mr. Aditya Devlekar, Advocates for the State/ Respondent No.1 to 3.

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: JANUARY 14, 2025

P. C.

1. The above Writ Petition is filed seeking to quash and set aside the impugned order dated 22nd March 2024 under which the tax liability of Rs.14,44,440/- has been imposed upon the Petitioner under Section 73 of the Maharashtra Goods and Services Tax Act, 2017 (“**MGST Act**”).

2. We find that the Petitioner has an alternate remedy of assailing the aforesaid order under Section 107 of the MGST Act.

3. Considering these circumstances, we are not inclined to entertain the above Writ Petition. The above Petition is therefore dismissed with liberty to the Petitioner to approach the Appellate Authority under Section 107 of the MGST Act. No order as to costs.

4. 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.]