

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.1468 OF 2025**

Indus Towers Ltd

.. Petitioner

Versus

The Union of India & Ors.

.. Respondents

UTKARSH
KAKASAHEB
BHALERAO

Mr.Sriram Sridharan, a/w Shanmuga Dev, Aditi Jain
Advocates for the Petitioner.

Mr.Ram Ochani a/w Sangeeta Yadav, Advocates for
Respondent Nos.2 and 3.

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

DATE : FEBRUARY 10, 2025

P. C.

1. The above Writ Petition is filed seeking the following reliefs:-

“(a) that this Hon’ble Court be pleased to issue a Writ of Certiorari and/or a writ in the nature of Certiorari or any other writ, order or direction under Article 226 of the Constitution of India calling for the records pertaining to the Notice having File No.GEXCOM/SCN/GST/4288/2024-CGST-RANGE-2-DIV-4-COMMRTE-DAMAN/500 for AY 2019-20 dated 17.01.2025 seeking to recover tax arrears of an amount of Rs.16,25,288/- along with applicable penalty and

interest issued by the Respondent No.3, and, after going into the validity and legality thereof, quash the same;

- (b) *that this Hon'ble Court be pleased to issue a Writ of Mandamus or any other writ, order or direction under Article 226 of the Constitution of India and direct the Respondents to upload the Order-in-Original No.03/SUPDT/R-II/DIV-IV/Indus Towers Ltd./2024-25 Order dated 09.07.2024 in the online portal under the GSTIN 26AABCI7776B1ZK and consequently, to allow the Petitioner to file an appeal in the online portal challenging the said Order dated 09.07.2024 under Section 107 of the CGST Act. Alternatively, the Respondent No.2 may be directed to accept manual filing of the appeal by the Petitioner against the said Order dated 09.07.2024;*
- (c) *that this Hon'ble Court be pleased to issue a Writ of Certiorari and/or a writ in the nature of Certiorari or any other writ, order or direction under Article 226 of the Constitution of India calling for the records pertaining to the Order-in-Original No. 03/SUPDT/R-II/DIV-IV/Indus Towers Ltd./2024-25 dated 09.07.2024 passed by Respondent No.3 and, after going into the validity and legality thereof, quash the same;"*

2. The learned counsel appearing on behalf of the Petitioner submitted that he is pressing the present Petition only in terms of prayer clause (b) mentioned above.

3. The learned counsel appearing on behalf of Respondent Nos.2 and 3 fairly stated that he has taken instructions and the Petition can be allowed in terms of prayer clause (b) reproduced above.

4. In view of the aforesaid consensus, the above Writ Petition is allowed in terms of prayer clause (b).

5. According to the Petitioner it has already made a pre-deposit of 10% as mandated under Section 107 of Central Goods and Service Tax Act, 2017. The department shall verify the aforesaid fact and if found that such deposit is in fact made, shall entertain the Appeal to be filed by the Petitioner.

6. The Writ Petition is disposed of in the aforesaid terms. However, there shall be no order as to costs.

7. 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.]