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

**WRIT PETITIONER NO. 3590 OF 2025**

Rollmans Aluminium Pvt. Ltd.

.. Petitioner

**Versus**

State of Maharashtra & Ors.

.. Respondents

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**Adv. Abhishek A. Rastogi a/w Adv. Manish Rastogi a/w Adv. Pooja M. Rastogi a/w Adv. Meenal Songire a/w Adv. Aarya More for the Petitioner.**

**Adv. S. D. Vyas, Addl. GP a/w Adv. Aditya Deolekar, AGP for State/ Respondent Nos. 1 to 3.**

**Adv. Shehnaz V. Bharucha and Adv. Saket Ketkar for Respondent No. 4.**

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

**DATE: APRIL 9, 2025**

**P. C.**

**1.** The issue involved in the present Writ Petition is whether under Rule 86A of the MGST Rules 2017, the authorities have the power to block the electronic credit ledger for an amount in excess of what is available in the said ledger. The other issue in the present Petition is that whether the State Tax Officer can issue any order for blocking the input tax credit when Rule 86A stipulates that the Commissioner or an Officer authorized by him in that

behalf, not below the rank of Assistant Commissioner, would have the said power. These are the two basic grounds on which the present Petition challenges the Order dated 5<sup>th</sup> February, 2025 passed by Respondent No. 3 (State Tax Officer ).

2. Ms. Vyas, the learned additional G.P. appearing on behalf of Respondent Nos. 1 to 3 seeks time till 5<sup>th</sup> May, 2025 to file the Affidavit-in-Reply to the above Writ Petition. Mr. Rastogi, the learned counsel appearing on behalf of the Petitioner also seeks leave to file an additional affidavit to bring certain facts on record which have transpired after the filing of the Petition.

3. We direct that the Petitioner shall file their additional affidavit on or before 16<sup>th</sup> April 2025 and serve a copy on the Respondents' Advocates. Respondent Nos. 1 to 3 shall file their Affidavit-in-Reply to the Writ Petition, as well as their counter to the additional affidavit, if any, on or before 5<sup>th</sup> May, 2025 and serve a copy of the same on the Advocates of the Petitioner.

4. We now place the above matter on 6<sup>th</sup> May, 2025. In the meanwhile, and without prejudice to the rights and contentions of the

parties, no further coercive action shall be taken in pursuance of the order dated 5<sup>th</sup> February, 2025.

5. Stand Over to 6<sup>th</sup> May, 2025.

6. 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.]**