Chaitanya

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 9443 OF 2025

Anand Tyre Corporation … Petitioner

Versus

The State Of Maharashtra And Ors. … Respondents

Ms Padmavati Patil a/w Mr Kiran Chavan i/b Cenex Legal LLP, for Petitioner.

Ms S. D. Vyas, Addl.G.P. a/w Mr Aditya R. Deolekar, A.G.P., for Respondent-State.

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

DATED : 21 JULY 2025

PC:-

1. Heard learned counsel for the parties.

2. The Petitioner is challenging orders dated 27 January 2025, 25 February 2025 and 06 February 2025, blocking the Electronic Credit Ledger and provisionally attaching the Petitioner's bank amounts.

3. The Petitioner by its Application dated 18 March 2025 (Exh-N at page Nos. 122 to 133 of the paper-book), has objected to the provisional attachments orders and the orders blocking the Electronic Credit Ledger. However, till date, these objections do not appear to have been disposed of.

4. Accordingly, we direct the Additional Commissioner State, GST, Pune-1, to dispose of the Petitioner's above objections dated 18 March 2025 as expeditiously as possible and, in any event, within 15 days of the uploading of this order, after giving the Petitioner an opportunity of hearing. The decision on these objections must be communicated to the Petitioner within this period of 15 days.

5. All contentions of all parties, including the contentions raised by the Petitioner in this Petition, are left open and the same should be duly considered by the Additional Commissioner, when disposing of the Petitioners objections.

6. If the Petitioner is aggrieved by the Additional Commissioner’s order, liberty is granted to challenge such decision in accordance with law.

7. This Petition is disposed of in the above terms without any costs order.

8. At the request of Ms Vyas, we clarify that though the Petitioner has filed objections before the Additional Commissioner, the same can be disposed of by appropriate authority/officer. Our aforesaid directions must be construed accordingly.

(Jitendra Jain, J) **(M.S. Sonak, J)**