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

**WRIT PETITION NO. 12347 OF 2025**

Airtec Electrovision Pvt. Ltd. Thr. Its Autho.
Repre. Manish Nathani ...Petitioners
Versus
Department Of Goods And Service Tax Thr.
The State Tax Officer ...Respondent

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**Mr. Anukul Seth**, for Petitioners.

**Ms. S.D.Vyas, Addl. G.P.** a/w Ms. Pooja Joshi Deshpande, AGP for the State.

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**CORAM : M.S. Sonak &**
**Advait M. Sethna, JJ.**

**DATED : 22 September 2025**

**P.C.**

**1.** Heard Mr Anukul Seth, learned counsel for the petitioner and M. Vyas, learned counsel for the respondent.

**2.** The petitioner invokes our jurisdiction under Article 226 of the Constitution of India and seeks an appropriate writ, direction or order to exempt the petitioner from complying with the requirement of pre-deposit of 10% as stipulated under Section 107 (6)(b) of the CGST/MGST Acts, 2017, for appealing the order dated 24 June 2025 made by the respondent

**3.** Mr Seth submits that this is a case where the petitioner had filed all relevant sales registers, and the impugned order was made without considering them or proceeding on the premise that they were never filed. He submits that in such circumstances, the petitioner could not be required to make a pre-deposit as stipulated by the above provision.

**4.** In the case of ***Lalit Kulthia & Anr vs. Commissioner of Customs (Appeals) Mumbai III & Ors*** [1], we declined relief in somewhat similar circumstances. The arguments now advanced by Mr Seth cannot form the basis for exempting the Petitioner from complying with the mandatory condition of pre-deposit.

**5.** Following the decision of the Hon'ble Supreme Court in the case of ***Kotak Mahindra Bank pvt Ltd vs. Ambuj A Kasliwal and Others,***[2] and ***Manjit Singh vs. Union of India***[3], we held that the jurisdiction under Article 226 of the Constitution of India should not be exercised to undermine the statutory regime provided for by the fiscal enactments. Even in *Lalit Kulthia* (supra), we held that the petitioner's arguments on the merits of the matter may not be quite relevant, and based upon the same, no direction can be issued to the Appellate Authority to waive the statutory requirement of pre-deposit.

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[1]. Order dated 06.12.2024 in WP No. 476 of 2024.

[2]. 2021 3 SCC 549

[3]. 2023 (383) ELT 308 (Bom)/(2022) 1 Centax 91 (Bom.) (Writ Petition No. 673 of 2020)

**6.** Therefore, by following the reasoning in *Lalit Kulthia* (supra) and the decisions of the Hon'ble Supreme Court in *Kotak Maindra Bank Pvt Ltd.* (supra), *Manjit Singh* (supra), we dismiss this petition. No costs.

**(Advait M. Sethna, J)** **(M.S. Sonak, J.)**