

Chaitanya

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

WRIT PETITION NO. 13196 OF 2025

Sandoz Private Limited

... Petitioner

Versus

The Union of India And Ors.

... Respondents.

Mr. Prakash Shah, Senior Advocate a/w Mr. Mihir Mehta, Mr. Mohit Raval i/b PDS Legal, for Petitioner.

Ms. S. D. Vyas, Addl.G.P. a/w Ms. V. R. Raje, A.G.P., for Respondent-State.

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

DATED : 09 October 2025

PC:-

1. Heard Mr. Prakash Shah, Senior Advocate for the Petitioner and Ms. S. D. Vyas for the Respondent-State.
2. The challenge in this Petition is to the show cause notice dated 16 June 2025, issued under Section 74 of the CGST Act.
3. By following the order that we have made for disposing of Writ Petition No. 13195 of 2025 and based upon the same reasoning, we decline to entertain this Petition and dismiss the same.
4. However, at the request of Mr. Shah, we extend the time for filing a reply to the impugned show cause notice up to 30

October 2025. If the reply is filed on or before 30 October 2025, the same should be considered for the purpose of disposing of the impugned show cause notice in accordance with law and on its own merits.

5. As clarified in the earlier order, all contentions of all parties on merits, including the contentions raised in this Petition are kept explicitly open for determination while disposing of the impugned show cause notice.

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

(Advait M. Sethna, J)

(M.S. Sonak, J)