Mayur

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 13339 OF 2025

Bhagwati Tirath Polycontrainers
Industries Pvt Ltd ...Petitioner
Versus
Union Of India Thr The Secretary
And Ors ...Respondents

Mr. Mayur Desai, Adv. Jagish Surti, Adv. Deepali Kamble, for Petitioner.

Mr. Ramochari, i/b Sangeeta Yadav, for Respondents.

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

DATED : 14 October 2025

Oral Order (*Per. M.S. Sonak*) :-

1. Heard learned counsel for the parties.

2. The petitioner, by instituting this petition seeks the following substantive reliefs :-

> *"(a) Issue a writ of certiorari or any other appropriate writ, order or direction, calling for the records pertaining to the impugned proceedings of Show Cause Notice No. F. No. GEXCOM/ADJN/GST/JC/438/2024-ADJN-0/ COMMR-CGST-DAMAN*
> *dated 23-07-2025 (Annexure - A) issued by Respondent no.4 and after examining the legality and validity thereof, be pleased to quash and set aside the impugned show cause notices which are based solely on the alleged contravention of Rule 89(4B) of the CGST Rules, 2017;*
>
> *(b) Declare that in view of the omission of Rule 89(4B) of*

> *the CGST Rules by Notification No. 20/2024 - Central Tax dated 08.10.2024, and in the absence of any savings clause, all pending proceedings initiated solely under the said Rules stand lapsed and are without jurisdiction;*
>
> *(c) Declare that the Respondents are not entitled to continue, enforce or adjudicate any show cause notice, demand, recovery or penalty which is based exclusively upon the said omitted Rules, and any such action shall be void ab initio;"*

3. Rule. The Rule is made returnable immediately at the request and with the consent of the learned Counsel for the parties.

4. The records bears out that the impugned show cause notice dated 23rd July 2025 was based solely on the alleged contravention of the requirements under Rule 89(4)(b) of the Central Goods Services Tax Rules, 2017.

5. In the case of ***Hikal Ltd. Vs. Union of India and Ors***[1]. This Court has held that all proceedings except insofar as they relate to transactions past and closed, based upon Rule 96(10) consequent upon its repeal, vide notification dated 8 October 2024, lapse.

6. In similar circumstances, we had disposed of Writ Petition No. 1702 of 2025 ***Aarti Drugs Limited vs. Union fo India***[2]

7. Accordingly, following the reasoning in the above decisions, we make the Rule absolute in terms of prayer clauses (a), (b) and (c) as transcribed above.

---

[1]. (2025 SCC Online Bom 3169)

[2]. 2025 (10) TMI 322

8. No costs.

9. All concerned to act on authenticated copy of this order.

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