

Sayali

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

WRIT PETITION NO. 15204 OF 2025

**SAYALI
DEEPAK
UPASANI**

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SAYALI DEEPAK
UPASANI
Date: 2025.11.25
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United Engineering Co.

...Petitioner

Versus

Superintendent Range VI Div VI
CGST Thane Commissionerate

...Respondent

Mr Nikhil Rungta with Ms. Trisha Rathi, for Petitioner.

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

DATED: 24 NOVEMBER 2025

PC:-

1. Heard Mr. Rungta, the learned Counsel for the Petitioner.
2. This Petition challenges the show cause notices dated 29 June 2025 and 30 June 2025 on the ground that they were not preceded by a pre-show cause notice as contemplated under Rule 142 (1A) of the CGST Rules.
3. Mr. Rungta points out that during the pendency of this Petition, the impugned show cause notices have been disposed of by the Adjudicating Authority by making orders dated 22 November 2025. He seeks leave to amend the Petition to challenge these orders.

4. In the case of **Pidilite Industries Ltd Vs. Union of India**¹. This Court had declined to entertain a Petition challenging a show-cause notice on the identical ground. Instead, the Petitioner therein was granted liberty to raise such a plea before the Authority that had issued the show cause notice.

5. By adopting the reasoning in *Pidilite Industries Ltd* (supra) we think that no case is made out to entertain this Petition.

6. Mr Rungta, however, submits that in *Pidilite Industries Ltd* (supra), the impugned show cause notices had not been disposed of by the Adjudicating Authority by making final orders. This circumstance, according to us, is not at all a distinguishing circumstance.

7. Now that the impugned show cause notices are disposed of vide order dated 22 November 2025, the Petitioner has an alternate and efficacious remedy of appealing the same. In such an Appeal, it will always be open to the Petitioner to raise the contention about the mandatory nature of Rule 142 (1A) of the CGST Rules or the consequences regarding non-compliance with the provisions of Rule 142 (1A). As it is, the Rule has been amended by introducing the expression ‘may’ with effect from 15 October 2020. The issue about the mandatory nature of this Rule is therefore wide open, and nothing prevents the Petitioner from raising all such contentions before the Appellate Authority.

8. Considering the precedents referred to in *Pidilite Industries Ltd* (supra), including the decision in **Obero**

¹ (2025) 26 Centax 83 (Bom.)

Constructions Ltd Vs Union of India & Ors² we do not think that this is a case where we should entertain this Petition by deviating from the practice of exhaustion of alternate statutory remedies.

9. Therefore, we decline to entertain this Petition but grant the Petitioner liberty to challenge the order dated 22 November 2025 disposing of the impugned show cause notices before the Appellate Authority by raising all contentions, including those raised in the present Petition.

10. The Petition is disposed of with liberty in the above terms.

11. No costs.

12. All concerned are to act on an authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J)

² 2024 SCC OnLine 3508