LAXMI SUBHASH SONTAKKE

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Date: 2025.02.03 14:53:26 +0530

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

INTERIM APPLICATION NO. 1354 OF 2025
IN
WRIT PETITION NO. 12592 OF 2024

Assistant Commissioner of Sales Tax
Investigation 054 .. Applicant

IN THE MATTER BETWEEN

M/s. Siddhi Real Estate Developers ..Org. Petitioner

Versus

Assistant Commissioner of Sales Tax
Investigation 054 & Anr. .. Respondents

***Adv. M. M. Pabale, AGP** i/b. S. D. Vyas, Addl.G.P. for the Applicant.*

***Adv. Nikhil Waje** a/w Anubhav Singh, Prem Gada i/b. Vishesh Srivastav for the Org. Petitioner.*

***Mr. Mahesh Mahajan**, Asst. Commissioner, State Tax is present.*

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.

DATE: JANUARY 31, 2025

P. C.

1. The above Interim Application is filed seeking a further extension of 12 weeks to adjudicate show cause notice dated 5th August, 2024. Initially, by order dated 9th September, 2024, time was granted to pass an

order on the show cause notice till 30th November, 2024. Thereafter by order dated 29th November, 2024, this was further extended up to 31st December, 2024, and again extended up to 31st January, 2025 i.e. till today. Now a further extension is sought for the reasons set out in paragraph 11 of the Interim Application which reads thus:

> *"It is submitted that the Jt. Commissioner of State Tax (HQ- 1) vide e-mail dated 26.12.2024 had already sought clarification in respect of the above case and referred it to Fitment Committee, (a GST Council sub-committee for reviewing proposals for changes in rates for goods and services). Also, the Commissioner of State Tax, Maharashtra State, has issued a reminder dated 10.01.2025 to the Fitment Committee for seeking clarification as mentioned hereinabove. Hereto annexed and marked as Exhibit '6' reminder dated 10.01.2025 sent by the office of the Commissioner of State Tax, Maharashtra State to the Fitment Committee of GST Council"*

2. We are informed that the time to adjudicate the show cause notice as per the provisions of MGST Act, 2017 would expire on 7th February, 2025. Since this is a period laid down by the statute, prima facie we doubt whether we can extend the time beyond the aforesaid period. However, since the issue involved in the show cause notice is referred by the Joint Commissioner of State Tax to the Fitment Committee, in the peculiar facts of

this case, we are of the view that the adjudication of the show cause notice be stayed till the Joint Commissioner gets some clarity on the aforesaid issue and for a period of 15 days thereafter. This order is passed with the consent of Assessee.

3. The Applicant-Assistant Commissioner of Sales Tax Investigation 054, is at liberty to move for vacating the stay granted today once he receives the clarifications from the Fitment Committee.

4. The Interim Application is accordingly disposed of. No order as to costs.

5. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.] **[B. P. COLABAWALLA, J.]**

Laxmi