

IN THE HIGH COURT OF JUDICATURE AT BOMBAY**ORDINARY ORIGINAL CIVIL JURISDICTION****WRIT PETITION NO. 2465 OF 2024
WITH
INTERIM APPLICATION (L.) NO. 623 OF 2025
WITH
INTERIM APPLICATION (L.) NO. 16496 OF 2024**

Big Tree Entertainment Private Limited ... Petitioner

V/s.

The State of Maharashtra & Ors. ... Respondents

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

Ms. Jyoti Chavan, Addl. G.P. a/w. Mr. Amar Mishra, A.G.P. for Respondent Nos.1 to 3-State.

Ms. Maya Majumdar for Respondent No.4.

Mr. Vivek P. Ghodke, Asst. Comm. of State Tax, Investigation Branch-C, Mumbai, present.

**CORAM : A. S. GADKARI AND
KAMAL KHATA, JJ.**

DATE : 14th January 2025.

P.C. :

1) In view of Government Circular No. 243/37/2024-GST, F.No. CBIC-20001/14/2024-GST dated 31st December 2024 issued by Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi, the impugned Order dated 31st December 2023 (Exh. 'A') and the Show Cause Notice dated 30th January

2024 (Exh. 'B') are set aside.

2) Learned A.G.P, on instructions, submitted that, the concerned Authority will pass necessary Orders, as per the provisions of law, after hearing the Petitioner in that behalf. The said statement is accepted.

3) Petition is accordingly disposed off.

4) In view of disposal of Petition, Interim Application (L.) Nos. 623 of 2025 and 16496 of 2024 do not survive and is accordingly disposed off.

(KAMAL KHATA, J.)

(A.S. GADKARI, J.)

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