
IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 4219 OF 2024

Soex India Pvt Ltd

.. Petitioner

Versus

The Union of India & Ors

.. Respondents

***Mr. Prakash Shah, Senior Advocate, with Mr. Jas Sanghavi,
Yash Prakash i/b PDS Legal, Advocates for the Petitioner.***

***Mr. Jitendra B. Mishra, with Mr. Abhishek Mishra, Rupesh Dubey,
Advocates for Respondent Nos. 1 to 4.***

ANJALI
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**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**
DATE: JANUARY 14, 2025

P. C.

1. The above Writ Petition is filed seeking to quash the Show Cause-cum-Demand Notice dated 26th July 2024 issued under Section 74 of the Central Goods and Services Tax Act, 2017 ("**CGST Act**") by Respondent No.3.

2. Since what is challenged in the above Writ Petition is the Show Cause Notice, we are not inclined to entertain this Writ Petition. All the arguments that are canvassed in the above Writ Petition and any other arguments that the Petitioner wants to canvass, it is free to do so in answer to the Show Cause Notice. We make it clear that even the issue of jurisdiction and whether Respondent No.3 could have issued the Show Cause Notice at all, will be an issue that will be decided whilst adjudicating the show cause notice.

3. We have not opined on the merits of the matter one way or the other and which shall be decided by the authorities, whilst adjudicating the Show Cause Notice. All contentions in this regard are kept open.

4. Mr.Shah, the learned senior counsel appearing on behalf of the Petitioner, on instructions, stated that the reply to the Show Cause Notice shall be filed within a period of 10 days from today. The said statement is accepted. Once the reply is filed, the authorities shall give a hearing to the Petitioner and adjudicate the Show Cause Notice within a period of 12 weeks from today.

5. The Writ Petition is accordingly disposed of. No order as to costs.

6. 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.]