

Chaitanya

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 4453 OF 2024

M/s. Ekta Realtors (Earlier known as
Ekta Shubham Ventures) And Anr. ... Petitioners

Versus

Union of India And Ors. ... Respondents

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Mr. Naresh Jain a/w Ms. Neha Anchlia, for Petitioners.
Ms. Jyoti Chavan, Addl.G.P., for Respondent No.3.

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

DATED : 08 December 2025

PC:-

1. Heard learned counsel for the parties.
2. The challenge in this Petition is to the order dated 26 June 2024, issued by the 3rd Respondent, under Section 73 of the CGST Act/MGST Act.
3. The Petitioners, in addition to the challenge to the impugned order, have also challenged Notification No. 4 of 2018 dated 25 January 2018 and Notification No. 56 of 2023 dated 28 December 2023.
4. Mr. Jain categorically stated that the Petitioners' challenge to the impugned order dated 26 June 2024 was not restricted to the issue of Notification Nos. 4 of 2018 and 56 of 2023. He stated that in addition to this contention, the Petitioners were also challenging the order dated 26 June 2024 on merits.

5. Considering the above submission, we think that it would only be appropriate if the Petitioners are relegated to instituting an Appeal against the order of 26 June 2024. In such Appeal, the Petitioners will be entitled to raise all grounds on merits. If the Appeal succeeds on merits, then, possibly, there would be no occasion to challenge the Notification Nos. 4 of 2018 and 56 of 2023. However, if the Appeal fails, we can always reserve the Petitioners liberty to challenge the Notification Nos. 4 of 2018 and 56 of 2023.

6. Accordingly, we dispose of this Petition by relegating the Petitioners, if the Petitioners so desire, to avail of the alternate remedy of Appeal against the order dated 26 June 2024.

7. Mr. Jain states that the Appeal would be filed after complying with all prescribed legal formalities including pre-deposit within six weeks from today. If this is done, then, we request the Appellate Authority to entertain the Appeal on merits and in accordance with law but without adverting to the issue limitation. This is because the Petitioner had instituted this Petition on 14 September 2024 within the prescribed period of limitation for filing an Appeal. The Petitioner, was bonafide pursuing this matter. Therefore, we dispose of this Petition with liberty in the above terms.

8. All contentions of all parties except the contention based on limitation are kept explicitly open. All concerned to act on an authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J)