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

WRIT PETITION NO. 1702 OF 2025

Aarti Drugs Limited … Petitioner

Versus

Union of India and Others … Respondents

Mr. Prasannan Namboodiri, a/w. Ms. Prathibha Namboodiri, for Petitioner.

Ms. Patricia Cardozo, a/w. Ms. Niyati Mankad and Ms. Priyanka Singh, for Respondent Nos. 2 and 3.

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

DATED : 30 September 2025

P.C.:-

1. Heard Mr. Prasannan Namboodiri with Ms. Pratibha Namboodiri for the Petitioner and Ms. Patricia Cardozo, Panel Counsel with Ms. Niyati Mankad and Ms. Priyanka Singh for Respondents.

2. Rule. The Rule is made returnable immediately at the request and with the consent of learned Counsel for the parties.

3. The Petitioner, by instituting this Petition seeks the following substantive reliefs:

> *(a) Issue a writ of certiorari or a writ in the nature of certiorari and/or any other appropriate writ, order or direction under Article 226 of the Constitution of India to call for records in the matter of adjudication of Show Cause Notice No.45/CGST/HQ/Palghar/DIV-IV/R-VADC/ADL-DGARM-49ACD/2024-25 dated 02.08.2024 by issue of Order-in-Original No. PLG/CGST/ADC/VRR/72/2024-25 dated 03.02.2025 (Impugned Order - Exhibit O) of Respondent No.3;*
>
> *(b) Issue a writ of mandamus and/or any other appropriate writ, order or direction under Article 226 of the Constitution of India for quashing and setting aside the Order-in-Original No. PLG/CGST/ADC/VRR/72/2024-25 dated 03.02.2025 (Impugned Order - Exhibit O) of the Respondent No.3;*

4. The records bear out that the impugned show-cause notice dated 2 August 2024 and consequent order in original dated 3 February 2025 were based upon the provisions of Rule 96(10) of the Central Goods and Services Tax Rules, 2017 (for short "the CGST Rules").

5. In the case of ***Hikal Ltd. Versus Union of India and ors.*** [1] This Court has held that all proceedings except insofar as they relate to transactions past and closed, based upon Rule 96(10) consequent upon its repeal, vide notification dated 8 October 2024, lapse.

6. Accordingly, by following the reasoning in the said decision,

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the Rule will have to be made absolute in terms of prayer clauses (a) and (b).

7. However, Ms Cardozo submits that in the present Petition, the Petitioner had nowhere challenged the constitutional validity of Rule 96(10) as was challenged by the Petitioner in the case of **Hikal Ltd.** (supra) and connected matters. She further submitted that the Petitioner have an alternate and efficacious remedy to challenge the order in original dated 3 February 2025 and therefore we should not entertain this petition.

8. Normally, this Court is reluctant to entertain any petitions where the Petitioner has an alternate and efficacious remedy. However, in this matter, we are satisfied that the issue raised is substantially covered by this Court's decision in ***Hikal Ltd. (supra)***. In almost similar circumstances, reliefs of quashing the show cause notices or orders in the original were granted by this Court. Accordingly, it would be futile to relegate the Petitioner to avail of the alternate remedy.

9. The circumstance that the Petitioner has not challenged the constitutional validity of Rule 96(10) is beside the point. Even in **Hikal Ltd.** (supra), this Court did not strike down Rule 96(10) but only held that, consequent upon its repeal and in the absence of a savings clause, all pending proceedings would lapse. Therefore, applying the said declaration, which was not a declaration restricted

only to the Petitioner in ***Hikal Ltd. (supra)*** or the Petitioners in connected Petitions, we believe that the Petitioner has made out a case for the grant of relief in terms of prayer clauses (a) and (b).

10. Accordingly, we allow this Petition and make the Rule absolute in terms of prayer clauses (a) and (b) as quoted above. No costs.

(Advait M. Sethna, J) **(M.S. Sonak, J.)**

SONALI SATISH KILAJE Digitally signed by SONALI SATISH KILAJE Date: 2025.10.04 11:46:29 +0700