IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

WRIT PETITION NO.3801 OF 2025

[M/s. Rahul Maniram Yadav **.vs.** The Superintendent and Another]

Office Notes, Office Memoranda of Coram, Appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's orders

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Mr A. J. Bhoot, Advocate for Petitioner.
Mrs K. J. Vaidya, Advocate for Respondents (Appointed).

CORAM: ANIL L. PANSARE AND RAJ D. WAKODE, JJ.
DATE : 24-12-2025.

. Heard.

2. Challenge is to show cause notices dated 20.08.2023, 22.08.2023 and 05.01.2024 issued by the respondent Nos.1 and 2 respectively. The notices are issued under Section 74 of the Central Goods and Services Tax Act, 2017 ("CGST Act") read with Section 74 of the Maharashtra Goods and Services Tax Act, 2017 ("MGST Act"). The notices issued pertains to the period from April, 2019 to March, 2022, saying that the petitioner has, during this period, suppressed the taxable amount of GST.

3. Argument is that clubbing of the period while issuing notices under Sections 74 of the Acts, is not permissible. Mr. Bhoot, learned counsel, submits that the issue involved is covered by the order passed by this Court in ***Rite Water Solutions (India) Ltd. Vs. Joint Commissioner, CGST & Central Excise, Nagpur and Ors.***, ***[Writ Petition No.466/2025***, ***decided on 28.11.2025]***, wherein this Court referred to the earlier judgment of Division Bench wherein the Court, in categorical

terms, held that there is no scope for consolidating various financial years/tax periods while issuing show cause notices under Section 74 of the CGST Act.

4. Learned counsel for respondents does not dispute the aforesaid status.

5. That being so and since the issue is covered by the aforesaid order, the writ petition is partly allowed. For the reasons stated in the aforesaid order, the show cause notices dated 20.08.2023, 22.08.2023 and 05.01.2024 issued by the respondent Nos.1 and 2 are quashed and set aside. The respondents, however, are at liberty to re-issue the notice strictly in terms of the provisions of Section 74 of the CGST Act, if there is no other legal impediment.

6. The writ petition is disposed of in the above terms.

WRIT PETITION NO.3902 OF 2025

7. List after vacation.

(JUDGE) **(JUDGE)**

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