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

WRIT PETITION NO.3652/2025

M/s Cloud Four thr. Its Karta, Keshav Khushlani
Vs.
Union of India, thr. Its Secretary Department of Finance, Jeevan Deep, Building Sansad Marg, New Delhi and others

WITH

WRIT PETITION NO.2048/2025

Union of India, through its Secretary, Deptt. Of Finance, New Delhi and others
Vs.
Union of India, thr. Its Secretary Department of Finance, Jeevan Deep, Building Sansad Marg, New Delhi and others

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

Shri R.D. Heda, Advocate for petitioner
Shri P.V. Navlani, Advocate for respondent No.1
Ms R.V. Sharma, AGP for respondent Nos.2,3 and 4/State

CORAM : ANIL L. PANSARE AND SIDDHESHWAR S. THOMBRE, JJ.
DATE : 12.09.2025

Learned Assistant Government Pleader submits that the petitioners have an alternate and efficacious remedy under Section 107 of Central Goods and Services Tax Act, 2017 (for short 'The Act of 2017), which provides for appeal. Thus, there is a remedy of statutory appeal available to the petitioner. They may avail the same. As such, learned Counsel for petitioners submits that opportunity of hearing was not given, but we find from the impugned order dated 02.05.2025 that reply filed by the petitioners has been considered. That being so, the petitioners are at liberty to avail the remedy under Section 107 of the Act of 2017.

2. The petitions are disposed of in above terms.

3. The time spent in prosecuting cause before this Court shall be given due weightage in case the question of limitation arises.

(SIDDHESHWAR S. THOMBRE, J.) **(ANIL L. PANSARE, J.)**

R.S. Sahare