



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

CRIMINAL WRIT PETITION NO.05 OF 2021

Dee Vee Projects Ltd. And anr. vs. Union of India and anr.

WITH

CRIMINAL WRIT PETITION NO.571 OF 2021

Gaurav Ranjit Gupta vs. Union of India and ors.

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

Court's or Judge's orders

Shri Firdos Mirza, Senior Advocate a/b Ms Rozat Akolawala, Advocate for
petitioners.

Shri S. N. Bhattad, Advocate for respondent Nos.2 and 4.

CORAM : ANIL L. PANSARE AND RAJ D. WAKODE, JJ.

DATED : 23rd December, 2025

Criminal WP/05/2021

Leave to correct the name of petitioner No.2 in affidavit dated 16/12/2025 is granted. Amendment shall be carried out forthwith.

2. Respondent Nos.2 to 4 have filed affidavit in compliance to order dated 05/12/2025.

3. In paragraph (3) it is stated that prosecution complaint has neither been filed nor the respondents intend to file prosecution complaint against the petitioner.

4. In view of above, the first prayer is satisfied. So far as other prayers are concerned, the petitioner seeks liberty to avail remedy as is available in law.

5. Liberty granted as prayed.

6. Writ petition is disposed of in above terms.

Criminal WP/571/2021

7. On 05/12/2025, following order was passed :

“ Heard for sometime.

It is the contention of the petitioners that criminal proceedings was initiated by the respondents alleging that the company did not exist. The proceedings, according to the

petitioners, is subject matter of the present writ petitions. Pending petitions, the Joint Commissioner of respondents has certified that at the relevant time, the company existed at the registered address and that the company has not committed any fraudulent act to evade the tax. Rather, the Joint Commissioner certified that the company has paid all its taxes.

3. In view of this development, petitioners approached respondent Nos.2 to 4, requesting them to withdraw the complaint filed under Section 132 (5) of the Central Goods and Services Tax, 2017, which is allegedly pending before the Judicial Magistrate First Class, Nagpur.

4. Learned counsel for the respondents submits that no such proceeding is pending. However, he seeks time to take instructions and make a statement. Granted.

5. Stand over to 12.12.2025.”

8. Counsel for respondent Nos.2 to 4, on instructions, submits that prosecution complaint has neither been filed nor the respondents intend to file prosecution complaint against the petitioner.

9. The statement is accepted.

10. In view of aforesaid statement, prayer clause (a) is satisfied. So far as other prayers are concerned, the petitioner seeks liberty to avail remedy as is available in law.

11. Liberty granted as prayed.

12. Writ petition is disposed of in above terms.

(Raj D. Wakode, J.)

(Anil L. Pansare, J.)