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

WRIT PETITION NO. 5635 OF 2022
[Kusum Vijaykumar Panchmatia **vs.** Senior Intelligence Officer, Director General of GST Intelligence (DGGI), Nagpur Zonal Unit, Nagpur and ors.]

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

Mr. Kapil Hirani, Advocate for the petitioner
Mr. S. N. Bhattad, Advocate for respondent nos. 1 to 4
Ms. P. D. Rane, Advocate for respondent no. 2
Mr. M. K. Pathan, AGP for respondent no. 6

CORAM: ANIL L. PANSARE AND
M. M. NERLIKAR, JJ.

DATED : 25-07-2025.

Heard.

2. Learned counsel for the petitioner submits that in view of the amendment to the Central Goods and Services Tax Act, 2017 (for short "CGST Act") by way of insertion of Sub Section 5 in Section 16 thereof, the challenge raised to the constitutional validity of Section 16(4) of the CGST Act, does not survive. Accordingly, he submits that, as of now, he is not pressing the challenge as regards constitutional validity of Section 16(4) of Central Goods and Services Tax Act, 2017 (for short 'CGST Act').

3. The Petition questions the show cause notice dated 30.06.2022 issued to the Petitioner under Section 73 of the CGST Act. In view of the amendment by insertion of Sub Section 5 to Section 16 of CGST Act, it would therefore be permissible for the Petitioner to raise a plea based upon it in response to the show cause notice which shall be duly considered by the Authorities under the CGST Act and decided one way or the other, which is the statement of Mr. Bhattad,

learned Counsel for the Respondent Nos.1 to 4.

4. Accepting which, the Petition is disposed of in the above terms.

5. Pending application/s, if any, shall stand disposed of accordingly.

(M. M. NERLIKAR, J.) **(ANIL L. PANSARE, J.)**

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