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

WRIT PETITION NO.4309 OF 2025

Utsav Furniture, Butibori, Nagpur
vs.
Joint commissioner (Appeal), Customs CGST and Central Excise, 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

Shri Kapil Hirani, Advocate for petitioner.
Ms Ketki Jaltare Vaidya, Advocate for respondent Nos.5 to 7.

CORAM : ANIL L. PANSARE AND RAJ D. WAKODE, JJ.
DATED : 12th December, 2025

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

" Learned counsel for petitioner submits that the issue involved is covered by order passed by this court in Rite Water Solutions (I) Ltd vs. Joint Commissioner of CGST & Central Excise, Nagpur and Ors. ***(Writ Petition No.466/2025, decided on 28.11.2025)***

2. The respondents shall go through the order and make an appropriate statement on the next date.

Stand over to 12.12.2025"

2. The counsel for respondents submits that the issue involved is covered by the aforesaid judgment in *Rite Water Solutions (I) Ltd.* wherein the Court has held that consolidated show cause notices under Sections 73 and 74 of the Central Goods and Services Tax Act, 2017 (for short, the Act of 2017), cannot be issued.

3. In the present case, the respondent No.2 has issued notice dated 05/01/2022 under Sections 73 and 74 of the Act of 2017 for the period from FY 2017-2018 to 2020-2021. In terms of *Rites's* judgment, it is not permissible. The Authority below failed to consider this vital issue while calling upon the petitioner to pay Rs.3,16,6429/- towards payment of tax vide demand raised by notice issued under Sections 73 and 74 of the Act of 2017.

4. Accordingly, we quash and set aside the impugned show cause notice dated 05/01/2023 issued by respondent No.2 and order dated 28/04/2025 passed by respondent No.1.

5. The petition is allowed and disposed of in above terms.

(Raj D. Wakode, J.) **(Anil L. Pansare, J.)**

Asmita