



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

CIVIL APPLICATION (CAW) NO. 1749/2025 IN
WRIT PETITION NO. 4042/2025

(M/s. J.m. Trade Link, Nagpur Vs. Dy. Commissioner of Sales Tax, Nagpur.)

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

Court's or Judge's orders

Mr. Abhishek Bhoot, Advocate for applicant/petitioner.
Ms. S.S. Jachak, AGP for non-applicant/respondent.

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

DATED : 01/08/2025.

Heard.

2. Learned counsel for petitioner has tendered across the bar application seeking amendment in writ petition.
3. For the reasons set out in the application, the application is allowed. Amendment be carried out within two working days.
4. The application be registered for statistical purpose.

WRIT PETITION NO. 4042/2025

1. Heard.
2. Learned counsel for petitioner submits that vide impugned order 23.06.2025 passed by respondent, thereby petitioner's ITC is blocked on the ground that supplier's registration is cancelled with retrospective effect on the ground of fake ITC for Rs. 29,02,663/-. He further submits that not only that the ITC is blocked, but the aforesaid amount has been deducted.

3. The argument is that entire action is contrary to law laid down by Hon'ble Supreme Court in the case of ***State of Karnataka Vs. K-9 Enterprises, (2025) 30 Centax 281 (S.C.)***, wherein it is held that before passing order under Rue 86A of the Central Goods and Services Tax Act, pre-decisional hearing should be given and secondly, the revenue has to form an independent opinion and not to borrow satisfaction on the basis of office report submitted by the another officer.

4. Issue notice to the respondent returnable on 08.08.2025. Learned AGP waives service of notice for respondent-sole.

(M. M. NERLIKAR, J.)

(ANIL L. PANSARE, J.)