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

WRIT PETITION NO.5241 OF 2025

Ginger Infrastructure Pvt. Ltd. Nagpur
vs.
The Hon'ble Commissioner, CGST & Central Excise, Nagpur II 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 P. D. Rane, Advocate for respondents.

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

The counsel for respondents submits that the issue involved is covered by the judgment 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),*** wherein the Court has held that consolidated show cause notices under Section 74 of the Central Goods and Services Tax Act, 2017 (for short, the Act of 2017), cannot be issued.

2. In the present case, the respondent No.4 has issued notice dated 30/07/2024 under Section 74 of the Act of 2017 for the period from FY 2017-2018 to 2023-2024. 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.2,42,11,784/- towards payment of tax vide demand raised by notice issued under Section 74 of the Act of 2017.

3. Accordingly, we quash and set aside the impugned show cause notice dated 30/07/2024 issued by respondent No.4 and order dated 30/01/2025 passed by respondent No.2.

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

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

Asmita