



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

WRIT PETITION NO. 476 OF 2025

M/s. Sharda Stone Industries

Vs.

Union of India & Ors.

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

Court's or Judge's orders.

Mr. A.J. Bhoot, Advocate for the Petitioner (thr. V.C.).

Mr. K.K. Nalamwar, Advocate for Respondent Nos.2 & 3.

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

DATE : 24th DECEMBER, 2025.

Heard.

2. Challenge is to show cause notice dated 19.03.2024/01.04.2024 issued by respondent No.2. The notice is issued under Section 74 of the Central Goods and Services Tax Act, 2017 ("CGST Act") read with Section 74 of the Maharashtra Goods and Services Tax Act, 2017 ("MGST Act"). The notice issued pertains to the period from July, 2017 to March, 2022, saying that the petitioner has, during this period, suppressed the taxable value and thereby made short payments of central goods and services tax.

3. Argument is that clubbing of the period while issuing notice under Sections 74 of the Acts, is not permissible. Mr. A.J. Bhoot, learned counsel, submits that the issue involved is covered by the order passed by this Court in *Rite Water Solutions (India) Ltd. Vs. Joint Commissioner, CGST & Central Excise, Nagpur and Ors. [Writ Petition No.466/2025, decided on 28.11.2025]*, wherein this Court referred to the earlier judgment of Division Bench wherein the Court, in categorical terms, held that there is no scope for consolidating various financial years/tax periods while issuing show cause notice under Section 74 of the CGST Act.

4. Learned counsel for respondents does not dispute the aforesaid status.

5. That being so and since the issue is covered by the aforesaid order, the writ petition is partly allowed. For the reasons stated in the aforesaid order, the show cause notice dated 19.03.2024/01.04.2024 issued by respondent No.2 is quashed and set aside. The respondents, however, are at liberty to re-issue the notice strictly in terms of the provisions of Section 74 of the CGST Act, if there is no other legal impediment.

6. The writ petition is disposed of in the above terms.

(RAJ. D. WAKODE, J.)

(ANIL L. PANSARE, J.)

Vijaykumar