



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

WRIT PETITION NO. 2769 OF 2024

(M/s Nikhil Telecom, Thr. its Prop. Nikhil Shankarlal Dhoot
Vs.
The Principle Chief Commissioner, CGST & CX, Nagpur Zone, Nagpur &
Ors.)

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

Mr. B.N. Mohata, Advocate for the Petitioner.
Mr. S.N. Bhattad, Advocate for the Respondent Nos. 1 to 4, 6 & 7.
Mr. N.S. Deshpande, DSGI for the Respondent No.5.
Mr. D.V. Chauhan, GP for the Respondent No.8/State.

CORAM: AVINASH G. GHAROTE AND
ABHAY J. MANTRI, JJ.

DATED : 22nd JANUARY, 2025

Heard.

2. Mr. Mohata, learned Counsel for the Petitioner, upon instructions makes a statement, 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.

3. The Petition questions the show cause notice dated 15.12.2023 (page 85) 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.

(ABHAY J. MANTRI, J.)

(AVINASH G. GHAROTE, J.)