



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

WRIT PETITION NO. 2087 OF 2025

M/s. D.P. Jain & Co. Infrastructure Private Limited

Vs.

Union of India, Through the Secretary, Ministry of Finance Department
and others

Office Notes, Office Memoranda of Coram, Appearances, Court's orders or directions and Registrar's orders	Court's or Judge's orders
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Mr. J.K. Mittal, Advocate a/b Mr. R.K. Joshi, Advocate for Petitioner
Mr. Kunal Nalamwar, Advocate for Respondent Nos.1 and 2
Mr. A.S. Fulzele, Addl. GP for Respondent No.6

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

DATED : 17th APRIL, 2025

1. Heard learned counsel for the petitioner. The petition questions the clarification dated 27.10.2023, issued by the respondents by which the activity of providing corporate guarantee by a person on behalf of another related person or by the holding company, for sanction of credit facilities to its subsidiary companies, which is to be given to a Bank or Financial Institution clarified to be a taxable item under the GST (page 214) and so also the amendment to the Rule 28 of the CGST Rules, 2017, by which Sub-Rule 2 has been inserted, to include the above service as a taxable service and show cause notice dated 28.1.2025 (page 237), consequent thereto.

2. Issue notice for final disposal to the respondents, returnable on 09.06.2025.

3. It is also contended, that while considering the similar challenge, the learned Division Bench of this Court in **Schloss HMA Pvt. Ltd. Vs. Union of India, (2025) 26 Centax 382**, the learned Division Bench has already stayed the show cause notice.

4. Since the validity of the amendment Rules 28(2) of the CGS Rules of 2017 is being questioned, there shall be ad-interim stay to the impugned notice dated 28.1.2025 (page 237), till the returnable date.

5. Mr. Nalamwar, learned counsel waives service of notice for respondent Nos.1 and 2.

6. Mr. A.S. Fulzele, learned Additional Government Pleader waives service notice for respondent No. 6.

(ABHAY J. MANTRI, J.)

(AVINASH G. GHAROTE, J.)