

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

WRIT PETITION NO. 2145/2025

(Aerocom Cushions Private Limited Vs. Assistant Commissioner (Anti – Evasion), CGST & CX, Nagpur & anr.)

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

Court's or Judge's orders

Mr. Vinay Shraff, Advocate with Mr. Dev Kumar Agrawal, Advocate for petitioner.

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

DATED : 01/08/2025.

Heard.

2. The petitioner is a lessee of the plot owned by the Maharashtra Industrial Development Corporation ("MIDC"). The petitioner assigned his right in the land in favour of Madanlal Pagariya with consent of MIDC for consideration of Rs. 1,50,00,000/-. The respondent issued a show cause notice to the petitioner to pay Goods and Service Tax ("GST") amounting to Rs. 27,00,000/-.

3. The argument is that notice so issued is without jurisdiction.

4. In support, the petitioner is relying upon the judgment of this Court in case of *Chambers of Small Industries Association & another Vs. The State of Maharashtra through Commissioner of State Tax & others* (Writ Petition No. 16665/2024, decided on 05.12.2023).

5. Issue notice to the respondents on petition and on interim relief returnable on 22.08.2025.

(M. M. NERLIKAR, J.)

(ANIL L. PANSARE, J.)

Gohane