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

## WRIT PETITION NO. 2171 OF 2025

M/s. Patanjali Foods Ltd., Nagpur
-Vs.-
The Joint Commissioner, CGST & Central Excise, Nagpur-I and others

---

| Office notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders. | Court's or Judge's Orders. |
|---|---|

---

Mr.Rahul M. Bhangde, Adv. for the petitioner.
Mr. Kunal Nalamwar, Adv.for the respondents.

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

**DATE : 23RD APRIL, 2025**

Though Mr.Nalamwar, learned counsel for the respondents, has tendered across the bar a reply dated 23/04/2025, all that is stated therein, is that an alternate remedy is available. The reply does not address the question as recorded in the order dated 22/04/2025. Mr.Nalamwar, learned counsel for the respondents, does not dispute the above position.

2. Mr.Bhangde, learned counsel for the petitioner, submits, that an identical issue between the same parties, has been considered and decided by the learned Division Bench of the Andhra Pradesh High Court in the case of **Patanjali Foods Ltd. v. Assistant Commissioner St. Fac and others; Writ Petition No.28529/2023 and one other connected matter,** decided on 11/09/2024, whereby the demand notice, which was for a composite period, prior and

post the resolution plan (for short RP) has been set aside and the Assessing Authority has been permitted to issue fresh notice for quantifying the taxes and dues for the period after the RP.

3. In the instant case also, since the demand notice is for a duration prior and subsequent to the RP, which was approved by the Adjudicating Authority/NCLT, Mumbai dated 04/09/2019 (Pg.153), the claim of GST, would be one, which would be covered by what has been held by the Hon'ble Apex Court in **Ghanshyam Mishra v. Edelwiss (2021) 9 SCC 657 para 102.1**, in view of which, we quash and set aside the notice of demand dated 13/01/2025 (Pg.335). Insofar as the period subsequent to the approval of the RP is concerned, it would be open for the respondents to issue fresh notice and make assessment in terms thereof. The petition is accordingly allowed in the above terms. No costs.

**(ABHAY J. MANTRI,J)** **(AVINASH G. GHAROTE, J)**