



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

Writ Petition NO.5514/2025

Patanjali Foods Limited Vs. Deputy Commissioner of State Tax Wadi

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

Court's or Judge's orders.

Mr. Abhishek Naik, Advocate for the petitioner.

Mr. K.R.Lule, AGP for the respondent no.1.

CORAM : ANIL L.PANSARE AND
SIDDHESHWAR S.THOMBRE, JJ.

DATE : 19th SEPTEMBER, 2025.

1. Heard.

2. The argument is that the petitioner, who had paid the GST for the years 2018-19, the tax was imposed for services rendered. The counsel for the petitioner submits that the petitioner had imported certain goods on Cost, Insurance and Freight [CIF] basis. As such where the goods are supplied, the tax liability is borne by the supplier but the supplier is from foreign country. The Central Government and the State Government issued notifications directing the importer to pay GST on reverse charge.

3. The counsel for the petitioner submits the notifications were challenged across the country. The Gujarat High Court declared the notification as unconstitutional. The Central Government approached the Supreme Court in Civil Appeal No.1390 of 2022 (Union of India Vs. Mohit Minerals Private Limited). The Hon'ble Supreme Court vide judgment dated 19.05.2022 dismissed the appeal and thus upheld the order passed by the Gujarat High Court declaring both the notifications as ultra virus.

4. On the basis of the aforesaid judgment of the Supreme Court, since the order declaring notifications ultra virus attained finality, the petitioner approached the respondent for refund of tax paid by it. The request has been refused mainly on the ground of limitation. The argument is that the limitation would start from the date of the order passed by Supreme Court i.e. from 19.05.2022.

5. Issue notice to the respondent, returnable on 3rd October, 2025.

6. Mr. I.J. Lule, learned AGP waives service of notice on behalf of the respondent.

(Siddheshwar S. Thombre, J)

(Anil L.Pansare, J.)