



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

WRIT PETITION NO.6928 OF 2025

Pratik Giriraj Tiwari, Proprietor of M/s Shree Balaji Traders, Akola
vs.

The State of Maharashtra, Thr. Secretary, Dept. of Goods and Services Tax, Mumbai and ors.

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

Court's or Judge's orders

Shri S. Dewani, Advocate for petitioner.
Shri A. B. Badar, Assistant Government Pleader for respondent Nos.1, 3 to 6.
Ms Preeti Rane, Advocate for respondent No.2.

CORAM : ANIL L. PANSARE AND RAJ D. WAKODE, JJ.

DATED : 12th December, 2025

On 14/11/2025, following order was passed :

“ *Heard.*

Issue notice to the respondents, returnable on 5th December, 2025.

Shri S. S. Doifode, learned Additional Government Pleader waives service of notice on behalf of respondent Nos.1, 3, 4, 5 and 6.

The counsel for the petitioner submits that the issue involved in the petition is covered by the judgment passed by the Co-ordinate Bench in the case of Saurabh Sahu vs. The State of Maharashtra, through the Finance Secretary and ors. (Writ Petition No.8537/2025, decided on 01/07/2025).”

2. Counsel for respondents submits that the issue involved is not covered by the said judgment.
3. List in the week commencing from 05/01/2026.

(Raj D. Wakode, J.)

(Anil L. Pansare, J.)