IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 14089 OF 2024

Shiv Samarth Industries,
(Reg. no. UDYAM-MH-24-0005650)
MIDC Area, Plot No. A 76,
Aurangabad Road, Dharashiv,
Maharashtra-413501.
Through its proprietor,
Sau. Sarika W/o. Bhausaheb Belure,
Age: 36 years, Occ: Household/Business,
R/o: Belure Residence, Sanja
Bypass Road, near Lal Hanuman,
Osmanabad/Dharashiv,
Tq. & Dist.: Osmanabad/Dharashiv. **...PETITIONER**

...VERSUS...

1. The Commissioner GST,
State GST Bhavan,
Railway Station Road,
Aurangabad.

2. The Dy. Commissioner,
State Tax (Appeal)
Maharashtra State Goods and
Service Tax., OSMANABAD_701
State Maharashtra,
Zone- CH. SAMBHAJI NAGAR,
Division- Nanded.

3. The State Tax Officer,
Solapur Road,
OSMANABAD/DHARASHIV 413501. **...RESPONDENTS**

Adv. S. V. Suryawanshi h/f. Adv. Pandurang S. Koshti for the Petitioner/Applicant
Mr. A. V. Lavte, AGP for State

WITH
CIVIL APPLICATION NO. 1242 OF 2026
IN WP/14089/2024
...

CORAM : NITIN B. SURYAWANSHI AND VAISHALI PATIL-JADHAV, JJ.

DATE : 17.04.2026

O R A L J U D G M E N T : [Per Nitin B. Suryawanshi, J.]

. Rule. Rule made returnable forthwith and heard finally with the consent of the parties.

2. The petitioner has put forth following prayers :

> "B) That the order dt 07/11/2024 passed in Appeal Reference Number - ZD271124016421Y Dy. Commissioner (Appeal) DCST (APPEALS): SOLAPUR: Kolhapur: Maharashtra may kindly be quashed and set aside.
>
> C) That the order passed by the State Tax Officer dt. 14.3.2022 of cancellation of registration may kindly be quashed and set aside.
>
> D) That, the Order dtd. 09.01.2024 passed by the State Tax Officer suspending the registration w.e.f. 31.05.2023 may kindly be quashed and set aside.
>
> E) That, the Hon'ble Court may kindly hold that, the petitioner registration no. 27BQKPB2144K1ZW is valid from 24/11/2021 onwards."

3. Learned advocate for the petitioner submits that this case is squarely covered by the decision of this Court in **Rohit Enterprises Vs. Commissioner State GST Bhavan and Ors.; 2023 CJ(Bom) 966**.

4. Learned AGP by relying on the decision of Delhi High Court in **M/s. Fone Zone NXT Vs. Commissioner of DGST in W.P.(C) 888/2026** and other connected matters submitted that in similar fact situation, the Delhi High Court has rejected the petition. He has also relied upon the decision of Coordinate Bench of this Court in **Writ Petition No. 393 of 2024; M/s. Sambhaji Multi Services Vs. The Commissioner, State GST Bhavan and Ors.**

5. Upon hearing learned advocate for the petitioner and learned AGP for State, and upon going through the decisions cited before us, we are of the view that the case of the petitioner is squarely covered by the decision in **Rohit Enterprises (Supra)**. This Court has also followed the said decision in Writ Petition No. 393 of 2024.

6. So far as the decisions relied upon by learned AGP, since we have followed our own decision, we are unable to take the same view as is taken by the Delhi High Court.

7. In Writ Petition No. 393 of 2024, this Court has imposed cost of Rs. 5000/- as token amount/cost on the petitioner therein while allowing the petition. We are inclined to follow the same course.

8. We, however, are not inclined to accept the submission of learned AGP that heavy cost be imposed on the petitioner, considering the fact that the petitioner is at development stage and has yet to commence its business. In absence of GST registration, the petitioner is not in a position to commence the business activities.

9. In the result, Writ Petition is **allowed.** Impugned order dated 07.11.2024 stands quashed and set aside and the proceedings are remitted to respondent No. 2 - Authority. Writ Petition is allowed on following conditions :

i. The petitioner will deposit cost of Rs. 5000/- with respondent No. 2 on or before 11.05.2026.

ii. The petitioner shall appear before respondent No. 2 on or before 04.05.2026 along with tax returns of six months and shall deposit entire pending dues along with applicable interest, penalty, late fees in terms of Rule 23(1) of MGST Rules, 2017.

iii. Respondent No. 2 shall consider the record and by following the due procedure laid down in law, pass appropriate order on such conditions, as the rules would permit the authority.

iv. The aforesaid exercise shall be completed within a period of 45 days from today.

10. We hold and declare that the registration No. 27BQKPB2144K1ZW in the name of the petitioner is valid from 24.11.2021.

11. Rule is made absolute in the above terms.

12. Pending civil application, if any, stands disposed of.

[VAISHALI PATIL-JADHAV, J.] **[NITIN B. SURYAWANSHI, J.]**