



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

921 WRIT PETITION NO. 728 OF 2026

SHREE SAMARTH ENGINEERING THROUGH ITS PROPRIETOR
VERSUS
UNION OF INDIA THROUGH THE REVENUE SECRETARY AND
OTHERS

...

Advocate for the Petitioner :

Mr. Makrand Joshi a/w. Mr. Chandak Raviraj R.

DSGI for Respondent No.1: Mr. A. G. Talhar

Advocate for Respondents No.2 to 5 : Mr. Ladda Dwarkadas S.

...

AND

...

922 WRIT PETITION NO. 735 OF 2026

PRANAV ELECTRICALS THROUGH ITS PROPRIETOR
VERSUS
UNION OF INDIA THROUGH THE REVENUE SECRETARY AND
OTHERS

...

Advocate for the Petitioner :

Mr. Makrand Joshi a/w. Mr. Chandak Raviraj R.

DSGI for Respondent No.1: Mr. A. G. Talhar

Advocate for Respondents No.2 to 5 : Mr. P. P. Dawalkar

...

AND

...

923 WRIT PETITION NO. 743 OF 2026

SAMRUDDHI ENTERPRISES THROUGH ITS PROPRIETOR
VERSUS
UNION OF INDIA THROUGH ITS REVENUE SECRETARY AND
OTHERS

...

Advocate for the Petitioner :

Mr. Makrand Joshi a/w. Mr. Chandak Raviraj R.

DSGI for Respondent No.1: Mr. A. G. Talhar

Advocate for Respondents No.2 to 5 : Mr. P. P. Dawalkar

...

CORAM : ARUN R. PEDNEKER &
VAISHALI PATIL-JADHAV, JJ.

DATE : 22.01.2026

PER COURT:

1. Heard.

2. The learned counsel for the petitioners submits that the petitioners challenge the impugned show cause notices on the ground that the notices are composite for multiple financial years and submits that the issue is covered in the Judgment of this court in the case of **M/s. Milroc Good Earth Developers Vs. Union of India and others (2025-TIOL-1697-HC-MUM-GST)**, wherein this court has held that the show cause notices cannot be composite for multiple years and, as such, set aside the show cause notices. Similarly, this court in the case of **Marfani Steel Impex Vs. The Principal Commissioner, CGST, WP/180/2026, Dated 17.01.2026** has set aside the composite show cause notice issued for multiple years.

3. In view of the above, issue notice to the respondents, returnable on 06.02.2026. The learned counsel accepts notice for the respective respondents.

4. Till the next date, there shall be ad-interim relief in terms of prayer clauses “E” and “F”.

5. Stand over to 06.02.2026.

[VAISHALI PATIL-JADHAV, J.]

[ARUN R. PEDNEKER, J.]