



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

930 CIVIL APPLICATION NO. 3479 OF 2026
IN WP/12579/2025

UNION OF INDIA THROUGH SECRETARY AND OTHERS
VERSUS
SHIRDI COUNTRY INNS PRIVATE LIMITED THROUGH ITS
DIRECTOR LAXMAN KARIYA

WITH
WRIT PETITION NO. 12579 OF 2025

- ...
- Adv. Golegaonkar Madhur A. for Applicant in CA
 - Adv. A. A. Rastogi a/w. Adv. P. M. Rastogi a/w. Adv. Meenal Songire a/w. Adv. Aarya More for the Petitioner in WP
 - Mr. M. K. Goyanka, AGP for State
 - Adv. D. S. Laddha h/f. Adv. P. P. Kothari for Respondent No. 6 in WP

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

DATE : 24.03.2026

PER COURT:

1. At the time of admission, by order dated 10.10.2025, this Court granted ad-interim relief in terms of prayer clause “K”, on the condition that the petitioner shall furnish a bank guarantee in the sum of Rs. 40,00,000/- from a nationalised bank, thereby restraining the respondents from taking any coercive action against the petitioner, pending disposal of the writ petition. Accordingly, the petitioner has furnished the bank guarantee.

2. The respondents have filed the present Civil Application for vacating ad-interim relief and, in the alternative, seeking clarification that ad-interim relief granted by this Court shall not prevent the applicants from proceeding with and completing adjudication proceedings pursuant to the show cause notice dated 29.09.2025 issued under Section 74 of the CGST Act, whereby recovery of GST amounting to Rs. 4,04,30,101/- along with applicable interest and penalty for the period from Financial Year 2019-20 to 2024-25 is proposed against the petitioner.

3. It is contended in the application that the said show cause notice constitutes foundation of statutory adjudication proceedings under CGST Act. It is further contended that, instead of participating in adjudication proceedings and availing statutory remedies under the CGST Act, the petitioner has filed the present writ petition at a pre-adjudication stage.

4. It is submitted that the statutory limitation period for completion of adjudication proceedings and passing of the adjudication order expires on 31.03.2026. If the ad-interim relief is not vacated and/or modified, the applicants would be prevented from completing the adjudication proceedings within the prescribed period of limitation, which would cause serious prejudice to the statutory process and public revenue, and the proceedings would be rendered infructuous. Hence, it

is prayed that ad-interim relief be vacated and in the alternative, the applicants be permitted to proceed with the completion of adjudication proceedings pursuant to the said show cause notice.

5. The application is vehemently opposed by the petitioner, contending that, pursuant to the order dated 10.10.2025, bank guarantee of Rs. 40,00,000/- has already been furnished. It is further contended that the applicants have not even filed reply to the writ petition. If stay to the show cause notice is granted, the statutory period of limitation would stop operating.

6. In view of the above, till the reply is filed and the writ petition is considered for admission, we deem it appropriate, at this stage, to grant stay to the impugned show cause notice dated 29.09.2025 until further orders. The respondents shall file their reply, if any, on or before 08.05.2026. The petitioner may file rejoinder, if any, on or before 10.06.2026.

7. Stand over to 11.06.2026.

8. Civil Application stands disposed of.

[VAISHALI PATIL-JADHAV, J.]

[NITIN B. SURYAWANSHI, J.]