

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIRCUIT BENCH AT KOLHAPUR
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 152 OF 2026

Ramgopal Textiles.

...Petitioner.

Versus

The State of Maharashtra and Others.

...Respondents.

Mr. Manohar Samal and Mr. Suresh Ojha for the Petitioner.

Mr. Vijay Killedar, amicus curiae.

Mr. S. B. Kalel, AGP for the Respondent-State.

Coram : R. G. Avachat &
Ajit B. Kadethankar, JJ.

Date : January 20, 2026.

P. C. :

1. Heard.
2. The jurisdictional officer after giving Petitioner notice, has worked out certain liability on account of payment of arrears of Goods and Services Tax [for short "GST"] and component of interest.
3. Having been aggrieved thereby, Petitioner availed the remedy of appeal under Section 107 of the Central Goods and Services Tax Act, 2017 [for short "CGST Act"]. The appellate authority partly allowed appeal. The Petitioner is aggrieved by rest of the order which went against it.
4. It appears that simultaneously, the Department has availed the remedy of revision under Section 108 of the CGST Act, 2017 and the

revisional authority has also passed order saddling the Petitioner with certain liability.

5. According to learned Counsel for the Petitioner, though appeal under Section 112 of the CGST Act has been filed, there is no presiding officer. According to him, even the jurisdiction of revisional authority has been taken exception to and therefore remedy of writ petition under Article 226 of the Constitution of India is very much available to the Petitioner. According to him, there is no question of limitation for approaching the appellate forum since the Petitioner had submitted Annexure-I with declaration of his intention to challenge order passed by appellate authority.

6. Learned counsel Mr. Killedar, as usual, ably assisted us in this matter. According to him, the Petitioner can approach the appellate authority constituted under Section 112 of the CGST Act for challenging both the orders, one passed by appellate authority and the other by revisional authority. The learned Counsel for the Petitioner has come around to avail the same.

7. Mr. Kalel, learned AGP also submits that the Petitioner may approach the appropriate forum, which will decide the matter on merits.

8. In the aforesaid backdrop, we dispose of the writ petition with a liberty to the Petitioner to approach the appellate forum constituted

under Section 112 of CGST Act and challenge both orders, i.e., the order passed by appellate authority and revisional authority as well. If such proceedings are initiated by the Petitioner, those shall be decided on their own merits after giving full opportunity of hearing to the Petitioner and the Department as well.

9. Writ petition stands disposed of.

[Ajit B. Kadethankar, J.]

[R. G. Avachat, J.]