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

WRIT PETITION NO.4524 OF 2025

Lasa Supergenrics Limited ...Petitioner

Versus

The State of Maharashtra Ors. ...Respondents

WITH
WRIT PETITION NO.13208 OF 2025

M/s. Lasa Supergenerics Limited ...Petitioner
Through its Managing Director
Dr. Omkar Pravin Herelekar

Versus

Union of India & Ors. ...Respondents

Mr. Rajendra R. Kedge a/w Sunil S. Yadav, Umang D. Yadav, Harsh A. K. & Rohini Yadav, for the Petitioner in both WPs.
Mr. Vijay Killedar, for the Respondents in WP/13208/2025.
Mr. A. A. Naik, AGP, for the Respondent-State in WP/4524/2025.

Coram: **Madhav J. Jamdar & Pravin S. Patil, JJ.**

Date: **March 30, 2026**

P.C.:

1. In Writ Petition No.4524 of 2025, the challenge is to the legality and validity of the Order dated 3rd December 2024, passed by the Deputy Commissioner of State Tax, Ratnagiri_501, Ratnagiri, by which, in GSTIN: 27AADCL0382Q1Z2, Order is passed for the tax period from

1st July 2017 to 31st March 2018. The total amount payable, as per the said Order and as reflected on Page 96 of the Petition (internal Page 23 of the impugned Order), is as under:

"No.	Objection in brief	Tax	Interest	Penalty	Late Fee for GSTR-9	Total
	As enlisted above	4,06,85,765	5,39,73,732	4,06,85,765	92,46,142	14,45,91,404"

2. By amending the Writ Petition No.4524 of 2025, the Petitioner has challenged the Order dated 17th November 2025 passed by the Joint Commissioner of State Tax (Appeal), Kolhapur Division, Kolhapur in JCST/APP/F-0001/KOL/RAT/GST-88/2025-26/O-219 by which Appeal filed challenging impugned Order dated 3rd December 2024 has been dismissed on the ground of limitation.

3. The Petitioner has also, by way of amendment in Writ Petition No.4524 of 2025, challenged the Order dated 4th November 2025 (Page 100F) passed by the Deputy Commissioner of State Tax, Ratnagiri_501, Ratnagiri.

4. The challenge in Writ Petition No.13208 of 2025 is to the Order dated 24th December 2024 passed by the Joint Commissioner, CGST And Central Excise, Mumbai East Commissionerate in ME/JC/KG/231/GST/2024-25, concerning the Tax Period of February 2018 to August 2023 and Financial Years, 2017-18 to 2023-24 (Pages 144-180) read with Order dated 4th February 2025 (Page 190).

5. It is the submission of Mr. Kedge, learned Counsel for the Petitioner, that the Order dated 24th December 2024 read with Order dated 4th February 2025 has, in aggregate, been passed for an amount of Rs.10,87,82,816/-, however, the same has been incorrectly mentioned as Rs.108,78,23,626/- and, therefore, the entire Order is null and void. Learned Counsel submits that the said Order has now been rectified by the Order dated 20th March 2026.

6. Mr. Kedge, learned Counsel stats that in view of the subsequent Order dated 20th March 2026, he has instructions to withdraw Writ Petition No.13208 of 2025 with liberty to challenge the said Order dated 24th December 2024 (Pages 144-180) along with the Order dated 4th February 2025 (Page 190), as rectified by the Order dated 20th March 2026 by filing statutory Appeal under Section 107 of the *Central Goods and Services Tax Act, 2017* ("**CGST Act**").

7. Mr. Kedge, learned Counsel, submits that the Order dated 17th November 2025 impugned in Writ Petition No.4524 of 2025, has been passed only on the ground that the said Appeal is barred by limitation. He submits that Section 14 of the *Limitation Act, 1963* ("**Limitation Act**") has not been taken into consideration, as the said Appeal challenging the Order dated 3rd December 2024 passed by the Deputy Commissioner of State Tax, Ratnagiri_501, Ratnagiri, was filed during the pendency of Writ Petition No.4524 of 2025.

8. It is submitted that the impugned Order in the said Appeal was passed on 3rd December 2024 and the Writ Petition was filed on 19th March 2025. It is further submitted that the Writ Petition has been filed within a period of 120 days, as contemplated under Sub-Section (1) read with Sub-Section (4) of Section 107 of the CGST Act. He submits that the said point has not been taken into consideration by the learned Appellate Authority. To substantiate said contention, learned Counsel for the Petitioner relies on the Judgment of the Supreme Court in the decision of ***M.P. Steel Corpn. v. CCE*** [1] as also on the Order dated 25th February 2026 passed by a Division Bench of this Court in Writ Petition No.6344 of 2025.

9. Learned Counsel submits that the impugned Order dated 4th November 2025 of the Deputy Commissioner of State Tax, Ratnagiri_501, Ratnagiri has been passed on the basis of the amount of dues which are the subject matter of Writ Petition No.4524 of 2025 and Writ Petition No.13208 of 2025, as also concerning the amount of Rs.15,35,58,804/-, regarding which an Appeal has been pending. He submits that in the said Appeal, the amount as contemplated under Sub-Section (6) of Section 107 of the CGST Act has already been deposited and, therefore, as per Sub-Section (7) of Section 107 of the CGST Act, the same will operate as stay to the recovery proceedings for the

1 (2015) 7 SCC 58

balance amount. He, therefore, submits that the impugned Order dated 4th November 2025 be quashed and set aside.

10. Mr. Killedar, learned Counsel appearing for all the Respondents in Writ Petition No.13208 of 2025, submits that, as the rectification Order dated 20th March 2026 has been issued, the Petitioner now can adopt an appropriate alternate remedy of an Appeal under Section 107 of CGST Act.

11. Mr. Naik, learned AGP, for the Respondent-State in Writ Petition No.4524 of 2025, states that the impugned Order dated 4th November 2025 has been passed, *inter alia*, on the ground that the recovery amount due is Rs.108,78,23,626/-.

12. It is an admitted position that now the said amount has now been reduced to Rs.20,10,95,638/-. As already noted herein above, Mr. Kedge, learned Counsel for the Petitioner, has submitted that he has instructions to challenge the same.

13. Thus, after considering the submissions of the parties, the position that emerges is as under:

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i. As the impugned Order dated 24th December 2024 (Pages 144-180) read with the Order dated 4th February 2025 (Page 190), stands rectified by the Order dated 20th March 2026, the Petitioner can challenge the said Orders by filing an Appeal.

Thus, the Petitioner has an alternate remedy of an Appeal under Section 107 of the CGST Act.

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i. As far as the Order dated 17th November 2025 passed by the Joint Commissioner of State Tax (Appeal), Kolhapur Division, Kolhapur is concerned, perusal of the record shows that the said Order has been passed only on the ground of delay, however, Section 14 of the Limitation Act has not been taken into consideration. Therefore, on that ground alone, the said Order dated 17th November 2025 needs to be quashed and set aside.

ii. As far as the impugned Order dated 4th November 2025 passed by the Deputy Commissioner of State Tax, Ratnagiri_501, Ratnagiri is concerned, the same has been passed on the basis that an amount of Rs.138,59,73,834/- has been outstanding dues. A chart set out in the said Order dated 4th November 2025 reads as under:

Sr No	Order Reference No	Date	Period	Amount of Dues (in Rs.)
1	ZD271224010136X	03/12/2024	JUL-2017 to MAR-2018	14,45,91,404/-/
2	ZD270225013851N	04/02/2025	JUL-2017 to MAR-2018	108,78,23,626/-
3	ZD270825112631H	26/08/2025	Apr 2018 to Mar 2019	15,35,58,804/-
Total				138,59,73,834/-

(a) As far as the amount shown at Sr. No.1 of Rs.14,45,91,404/-, the said Order is challenged in Writ Petition No.4524 of 2025 and the Order passed in Appeal, as already observed herein above, needs to be quashed and set aside, as Section 14 of the Limitation Act was not considered.

(b) As regards the amount of Rs.108,78,23,626/- the same stands rectified by the Order dated 20th March 2026 and the Petitioner will be challenging the said Order by filing an Appeal under Section 107 of the CGST Act.

(c) As far as the amount of Rs.15,35,58,804/- is concerned, the Appeal challenging the same is pending before the Appellate Authority under Section 107 of the SGST Act.

14. Thus, in the facts and circumstances, both the Writ Petitions are disposed of by passing the following Order:

(a) Writ Petition No.13208 of 2025 is allowed to be withdrawn with liberty to adopt an appropriate alternate remedy of Appeal under Section 107 of the CGST Act for challenging the legality and validity of the Order dated 24th December 2024 (Pages 144-180) passed by the Joint Commissioner, CGST And Central Excise, Mumbai East Commissionerate read with Order dated 4th February 2025 (Page 190) and the rectification Order dated 20th March 2026. All contentions in that behalf are expressly kept open.

(b) Order dated 17th November 2025 passed by the Joint Commissioner of State Tax (Appeal), Kolhapur Division, Kolhapur is quashed and set aside and the said Appeal bearing No. JCST/APP/F-0001/KOL/RAT/GST-88/2025-26/O-219 is remanded back to the Joint Commissioner of State Tax (Appeal), Kolhapur Division, Kolhapur, on the limited ground that Section 14 of the Limitation Act has not been considered. It is also clarified that all contentions are expressly kept open and this Court has not considered the merits of the Appeal as also the issue of limitation.

(c) The impugned Order dated 4th November 2025 of the Deputy Commissioner of State Tax, Ratnagiri_501, Ratnagiri is quashed and set aside as the Petitioner intends to file Appeal as set out herein above and will deposit amount as contemplated under Sub-Section (6) of Section 107 of the CGST Act and consequently, the recovery proceedings shall be deemed to be stayed.

(d) Accordingly, the Deputy Commissioner of State Tax to take action in accordance with law after the disposal of the Appeals. Consequently, the Order dated 14th October 2025 (Pages 100A to 100D-1) passed by the Deputy Commissioner of State Tax, Ratnagiri_501, Ratnagiri, also stands quashed and set aside.

15. Accordingly, both the Writ Petitions are disposed of in above terms with no order as to costs.

[Pravin S. Patil, J.] **[Madhav J. Jamdar, J.]**