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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 159 OF 2026

M/S P.N. Impex

...Petitioner

Versus

State Of Maharashtra & Ors

...Respondents

Mr. Sujit Sahoo a/w. Ms. Zainal Burmawala a/w. Ms. Reeta Sharma, for Petitioner.

Mr. A.R. Deolekar, AGP for Respondent – State.

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.

DATE: 20 FEBRUARY 2026

P.C.

1. Let a short affidavit in reply be placed on record on or before 25th February 2026.

2. Prima facie, it appears to us that the very foundation of the proceedings against the Petitioner, initiated by issuance of the impugned Show Cause Notice, is illegal. Learned counsel for the Petitioner appears to be justified in placing reliance on the decision of this Court in **Makersburry India Pvt. Ltd. v. State of Maharashtra**,¹ which has also considered several judgments, including the judgment in **Monit Trading Pvt. Ltd. v. Union of India**².

3. Stand over to **5th March 2026**. HOB.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)

1. 2023 SCC OnLine Bom 2224

2. (2023) 8 Centax 248(Bom.)