

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.320 OF 2026

Papyrus Paper Products,
through Proprietor Nikita Yadav
versus
Union of India and others

Petitioner

Respondents

Mr.Devendra H.Jain with Ms.Saukhya Lakade i/by Shashank Mehta for Petitioner.
Mr.Karan Adhik with Ms.Niyati Hakani, Ms.Bhavana Ahire for Respondents.

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

DATE: 27th March 2026

P.C.

1. This petition under Article 226 of the Constitution of India is filed
praying for the following substantive reliefs :

“A) This Hon’ble Court may be pleased to issue a writ of certiorari or writ in the nature of certiorari or any other appropriate writ or order quashing and setting aside impugned order dated 16/9/2025 (annexed at Exhibit M) and also SCN (Annexed at Exhibit G) dated 22/5/2025 passed under Section 74 of the GST Acts as being wholly without jurisdiction and illegal;

B) This Hon’ble Court may be pleased to issue a writ of mandamus or writ in the nature of mandamus or any other appropriate writ or order quashing and setting aside impugned show cause notice dated 22/5/2025 (annexed at Exhibit G) and order in original dated 16-09-2025 (Annexed at Exhibit M) being wholly without jurisdiction, bad and illegal.”

2. The primary challenge in this petition is to the show cause notice dated 22nd May 2025 passed under Section 74 of the Central Goods and Service Tax Act, 2017 on which an order dated 16th September 2025 has been passed.

3. We have perused the show cause notice and the order, and to our mind, the challenge in the present petition is in respect of change of classification, for which a remedy is available and the same can be availed by the Petitioner including on the challenge which it seeks to assert in the present petition.
4. The petition is accordingly disposed of with liberty to the Petitioner to avail the statutory remedy of appeal as provided under the CGST Act, 2017. Let such an appeal be filed within a period of three weeks and the same be considered on its own merits, without raising an objection as to limitation for the reason that the Petitioner was bona fide pursuing the present petition.
5. All contentions of the parties are expressly kept open.
6. Disposed of in the above terms. No costs.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)