

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 353 OF 2025

M/s. Aditya Steel Trading

...Petitioner

Versus

Joint Commissioner, CGST and CE, Pune-I

Commissionerate & Ors.

...Respondents

Mr. Sanket Bora a/w Vidhi Punmiya and Amiya Das i/b SPCM Legal for
Petitioner.

Mr. Jitendra B. Mishra a/w Mamta Omle, Ashutosh Mishra and Rupesh Dubey
for Respondent Nos.1, 2 and 4.

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

DATE: 01 APRIL 2026

P.C.

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

"a. To issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate Writ, Order or direction, calling for the records of the Petitioner's case and after going into the legality and propriety thereof, to quash and set aside the impugned Order-in-Original dated 26th August 2024 and multiple impugned Summary of Orders vide Form GST DRC-07 dated 30th August, 2024 for various Financial years ranging from FY 2017-2018 to FY 2021-2022 (Exh W-Colly to the Petitioner) in pursuance thereof and/or,

b. That this Hon'ble Court be pleased to issue a writ of Prohibition or a writ in the nature of Prohibition or any other appropriate writ, order or direction under Article 226 of the Constitution of India prohibiting Respondents from taking any steps or coercive action in furtherance of the impugned Order-in-Original dated 26th August 2024 and the multiple impugned Summary of Orders vide Form GST DRC-07 dated 30th August, 2024 for various Financial years ranging from FY 2017-2018 to FY 2021-2022 (Exh W Colly to the Petitioner), issued in pursuance thereof and/or;

c. That this Hon'ble Court be pleased to issue a writ of Mandamus or a writ in the nature of Mandamus or any other appropriate writ, order or direction under Article 226 of the Constitution of India directing the Respondent No. 1 and 2 to provide reasonable opportunity of cross-examination to the Petitioner and

personal hearing in accordance with law;"

2. Admittedly, the remedy of filing an appeal before the Commissioner is available to the petitioner. Accordingly, we are not inclined to entertain the present petition, however, keeping open the remedy of the petitioner to approach the Appellate Authority to raise all contentions as urged in the present proceedings.

3. Disposed of in the aforesaid terms. No costs.

4. In the event that the appeal is filed within a period of three weeks from today, the same shall be decided without an objection as to limitation on the ground that the petitioner was *bona fide* pursuing the present proceedings.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)