IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.6344 OF 2025

Niraj Dilip Shah. ...Petitioner
Versus
State of Maharashtra & Ors. ...Respondents

Mr. Rajendra Kedge with Mr. Sunil Yadav, for Petitioner.

Ms. Savita Prabhune, for Respondent – State.

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

DATE: 25th FEBRUARY 2026

P.C.

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

> "(a) The Hon'ble Court may be pleased to issue a writ, order or direction in the naature of CERTIORARI, calling for the record of proceedings from Respondent No.2 and to thereafter be further please to se aside and quash the orders dated 23.12.2024 (**Exhibit-'K'**) & dtd. 24.12.2024 (**Exhibit-'L'**) connected demand of tax arbitrary and illegal since the same is confirmed completely & deliberately ignoring the machinery provisions provided under Rule 42 of MGST/CGST Rules, 2017 and therefore passed without jurisdiction.
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> (b) The Hon'ble Court may be pleased to issue a writ, order or direction in the nature of MANDAMUS commanding Respondent No.1 and 2 to reconsider the case of the petitioner within the parameters set by Rule 42 of CGST/MGST Rules, 2017 and after considering the reversal determined and intimated by the petitioner to Respondent No.2.
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> (c) The Hon'ble Court may be please to condone the 10% deposit to be made in case the Hon'ble Court directs the Petitioner to file appeal under Section 107 of CGST/MGST Act, 2017 since the orders dtd. 23.12.2024 for tax period 2018-19 and orders dtd. 24.12.2024 for tax period 2019-20 are ex-facie arbitrary & illegal."

2. At the outset we may observe that the petitioner has a remedy of an appeal to challenge the impugned order, however, within a period three months from the

date of the impugned adjudication order which was passed on 23 December 2024, the present petition was filed on 7 March 2025.

3. In our opinion, considering the facts and circumstances of the case, it would be appropriate that the petitioner takes recourse to the statutory appeal as provided under law. If such appeal is filed by the petitioner within a period of four weeks from today, the same be considered on its own merits without an objection as to the limitation, as the petitioner was bonafide pursuing the present petition, and the petitioner is entitled to the benefit of Section 14 of the Limitation Act,1963. All contentions of the parties are expressly kept open.

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

(AARTI SATHE, J.) **(G. S. KULKARNI, J.)**