IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 8288 OF 2025

Kishore Shrikrushna Dabhade ...Petitioner
Versus
Deputy Commissioner of State Tax, Pune & Ors. ...Respondents

Mr. Bharat Raichandani a/w Bhagrati Sahu i/b. UBR Legal Advocates for Petitioner.

Ms. Shruti D. Vyas, Addl.G.P. a/w Aditya Deolekar, AGP for the State.

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

DATE: 22 APRIL 2026

P.C.

1. Rule. Rule made returnable forthwith. With the consent of the parties, heard finally.

2. This Petition under Article 226 of the Constitution of India is filed praying for the following substantive reliefs:-

> "This Hon'ble Court be pleased to issue a writ in the nature of certiorarified mandamus or any other writ, order or direction under Article 226 of the Constitution of India declaring that the Respondents had no jurisdiction to call for records of the Petitioners for a transaction executed prior to GST regime and to go into the legality and propriety and to set aside the impugned Order dated 06th February 2025.
>
> b. For a declaration that the impugned Order dated 6th February 2025 is passed in gross violation of principles of natural justice hence the Order dated 6th February 2025 is non est and inoperative in law;
>
> c. This Hon'ble Court be pleased to issue a writ of mandamus or any other appropriate writ, order or direction ordering and directing the Respondent No.1 by himself, his subordinates, servants and agents to refrain from

implementing the said order dated 6th February 2025 or take any action pursuant to the same.

d. Alternatively, this Hon'ble Court be pleased to set aside the impugned order and direct the Respondent No.1 to reconsider the submissions made by the Petitioners in reply to Show Cause Notice dated 17.01.2025."

3. The facts lie in a narrow compass:-

i. The Petitioner is the owner of land and entered into a Joint Development Agreement dated 11th March 2025 with M/s. Omkar Developers (Developer), under which the Petitioner transferred his development rights for construction of a commercial complex on his land. A Supplementary Joint Development Agreement was also executed between the Petitioner and developer, specifying the Petitioner's share which was designated for commercial use.

ii. Thereafter, sometime between 2015-2017, the Petitioner filed Special Civil Suit No. 959 of 2015 against the Developer, and a compromise/settlement plan regarding the allocation of units was reached between them, and the allocation of the office numbers in favour of the Petitioner was clearly mentioned in the aforesaid settlement. The Petitioner paid property tax for the units allocated to him, and the compromise arrived at before the court was registered by entering into another Supplementary Agreement dated 22nd September 2017 between the Petitioner and the Developer, whereby the Petitioner transferred title in land to the Developer. On 19th May 2018, a decree rendered by the Civil Court recognized the settlement agreement entered into between the Petitioner and the Developer.

iii. On 13th January 2025 and 17th January 2025, show cause notices were issued to the Petitioner, asking him to show cause as to why Goods and Services Tax (GST) should not be payable by the Petitioner in respect of the Joint Development Agreement entered into between the Petitioner and the Developer dated 11th March 2011.

iv. Thereafter, on 5th February 2025, Respondent No. 1 passed the impugned order, seeking to raise a demand of Rs. 6,30,86,279/- payable by the Petitioner, disregarding the legal and factual submissions made by the Petitioner inasmuch as it sought to impose GST on transactions entered into by the Petitioner in the pre-GST regime. Being aggrieved by the aforesaid order, the Petitioner has filed the present Petition.

4. Mr. Bharat Raichandani, along with Ms. Bhagrati Sahu, instructed by UBR Legal Advocates appeared for the Petitioner and Ms. Shruti D. Vyas, Addl.G.P., along with Mr. Aditya R. Deolekar, AGP appeared for the State.

5. Mr. Raichandani, learned Counsel for the Petitioner submitted that the impugned order dated 6th February 2025 is a non-speaking order and has been passed in violation of the principles of natural justice. He further submitted that the said order has been passed beyond the scope of the show cause notice. He also submitted that the demand against the Developer has been dropped in respect of the same transaction. He therefore submitted that the said order is liable to be set aside, and the proceedings be remanded back to the authorities for a fresh

consideration as it had failed to take into consideration all the aforesaid submissions.

6. Ms. Vyas, learned AGP opposed the prayers as made in the present Petition and submitted that the impugned order is a well-reasoned and speaking order, and is therefore not liable to be set aside.

7. Having heard learned Counsel for the parties, we are of the view that Respondent No. 1, while passing the impugned order, has not taken into consideration the legal and factual submissions made by the Petitioner and it is therefore liable to be set aside inasmuch as the same suffers from vice of being a non-speaking order.

8. In light of the aforesaid discussion, we are inclined to pass the following order, which will meet the ends of justice:-

ORDER

i. The impugned order dated 5th February 2025 is hereby quashed and set aside.

ii. Proceedings stand remanded to Respondent No. 1 for *de novo* consideration. Respondent No. 1 to issue a show cause notice to the Petitioner within 2 weeks from the date this order is made available to Respondent No. 1 by the Petitioner.

iii. Post issuance of the show cause notice, a personal hearing be given to the Petitioner within a period of 2 weeks, and a reasoned speaking order be passed.

The Appellate Authority shall complete the determination within a period of three months from today.

iv. All contentions of the parties are expressly kept open.

v. Rule made absolute in the above terms.

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