PRASHANT VILAS RANE
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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 17262 of 2025

ROY CONSTRUCTIONS PVT LTD. ...Petitioner
VS
UNION OF INDIA THR THE SECRETARY AND ORS ....Respondents

Mr. Prithwiraj Choudhari, Ms. Kausarjahan Sayed with Mr. Aaush Desai i/b. Pythagoras Legal, for Petitioner.
Ms.Shruti D. Vyas, Addl. Govt. Pleader with Aditya R. Deolekar, AGP for the State.
Mr. Ram Ochani with Abhishek R. Mishra, for Respondent No.2.

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

DATE: 5 February 2026.

P.C.

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

> a) this Hon'ble Court be pleased to declare that the office of the Respondent No. 2 is the competent authority to take action against the Petitioner, if any, in the facts of the present case;
>
> (b) this Hon'ble Court be pleased to declare that the negative blocking of ITC carried out by the Respondent No. 5 is illegal, invalid and beyond the provisions of Rule 86A of MGST Rules;
>
> (c) this Hon'ble Court be pleased to issue a writ of certiorari or a writ in the nature of certiorari or any other appropriate writ, order or direction for calling for the records of the present case and after going through the legality and validity thereof be pleased to quash and set aside the Impugned Order dated 13.10.2025 issued by the Respondent No. 5 (Exhibit “H”)
>
> (d) this Hon'ble Court be pleased to issue a writ of certiorari or a writ in the nature of certiorari or any other appropriate writ, order or direction for calling for the records of the present case and after going through the legality and validity thereof be pleased to quash and set aside the DRC-01As dated 19.11.2025 and 20.11.2025 issued by the Respondent No.5 (Exhibits "J1" to "J3");
>
> (e) 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 or order or direction under

> Article 226 of the Constitution of India ordering and directing the Respondent No. 5 itself, its officers, subordinates, servants and agents to refrain from taking any further action against the Petitioner or continue with any proceedings;"

2. After this petition was heard and relying on the decision of the Division Bench of this Court in "**Rawman Metal & Alloys Vs. Deputy Commissioner of State Tax**[1] as also relying on the order passed by the Nagpur Bench of this Court in the proceeding which was filed in **Pratik Giriraj Tiwari vs. State Of Maharashtra & Ors**.[2] wherein the Court directed the GST authority to restore cancelled registrations, learned counsel for the petitioner fairly states that, with regard to the concurrent finding of the input tax credit qua the issue on full or proportionate utilization of the available input tax credit, the petitioner intends to approach the competent officer of the respondent. If any such application is made within 10 days, the same shall be decided within 15 days from the date of filing of the application, after granting an opportunity of hearing to the petitioner.

3. All contentions of the petitioner in that regard are expressly kept open.

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

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

1 (2025)36 Centax 177(Bom.)

2 Writ Petition No.6928/2025 order dt. 09./01/2026