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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.3052 OF 2026

Gebbs Healthcare Solutions
Private Limited

...Petitioner

Versus

Union Of India Thr. The
Secretary Department Of
Revenue Ministry Of Finance
And Ors

...Respondents

Mr. Chirag Shetty i/b. Economic Laws Practice, for Petitioner.

Mr. Jitendra B. Mishra a/w. Sangeeta Yadav, a/w. Mr. Ashutosh Mishra
a/w. Ms. Rupesh Dubey, for Respondent No.3.

Ms. Sangeeta Yadav, for Respondent No.4.

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

DATE: 11 MARCH 2026

P.C.

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

(a) Issue a Writ of Certiorari or order or directions in the nature of
Certiorari or any other Writ, order or direction of like nature, to call for,
examine and quash and set aside the Impugned SCN bearing No.
706/2025-26/COMMR./GR II(A-B)/NS-I/CAC/INCH dated
19.08.2025 (Exhibit A) in toto;

(b) Issue a Writ of Mandamus or any other Writ, order or directions of
like nature, directing Respondent No. 2 to refund the deposit of Rs. 6.5
crores made by the Petitioner under protest on 26.09.2022 and
17.10.2022 alongwith applicable interest thereon;

(c) Pending the hearing and final disposal of this Petition, this Hon'ble
Court be pleased to stay the operation of the Impugned SCN bearing No.
706/2025-26/COMMR./GR II(A-B)/NS-I/CAC/INCH dated
19.08.2025 (Exhibit A);

2. We find that the Petition challenges the impugned show cause notice dated 19 August 2025, contending that Respondent No. 2, who has issued the show cause notice, has no jurisdiction to do so. Considering the facts of the case, we suggested that it would be appropriate for the Petitioner to raise such an objection before the authority in the course of adjudication of the show cause notice, and in the event such objection is raised, the same shall be considered by the adjudicating authority, which shall take an appropriate view of the matter in accordance with law.

3. Learned counsel for the Petitioner is agreeable to such a course of action. Accordingly, we dispose of the Petition keeping open all contentions of the parties, and permitting the Petitioner to raise the objection as to jurisdiction in issuing the show cause notice, to be decided by the adjudicating authority as a preliminary issue, in accordance with law.

4. The Petition stands disposed of. No costs.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)