IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.3697 OF 2024

WNS Global Services Pvt. Ltd. ...Petitioner
Versus
The State of Maharashtra & Ors. ...Respondents

Mr. Prasad Paranjape with Kevin Gogri i/b. Lumiere Law Partners, for Petitioner.

Mr. Himanshu Takke, AGP for the State.

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

DATE: 25th FEBRUARY 2026

P.C.

1. We have heard learned Counsel for the petitioner and learned AGP for the State.

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

> "(a) this Hon'ble Court be pleased to issue a Writ of Certiorari or a writ in the nature of Certiorari or a writ in the nature of Certiorari or any other writ, order or direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner's case and after going into the validity and legality thereof be pleased to quash and set aside the (I) Impugned Notice in For GST DRC-01 Reference No DC-E-615/509/GST/Audit/WNS GLOBAL SERVICES PVT LTD/ DRC-01/2018-19/2023-24/B-431 Mumbai, dated 27.12.2023 (Exhibit "A"); (ii) Impugned Order in Form DRC-07 bearing Reference No.DC (E-615/509)/LTU-1/GST Audit /DRC-07/ WNS Globle/2018-19/2023-24/B-472 Mumbai, Date 19.04.2024 passed by the Respondent No.2 (Exhibit "B");
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> (b) this Hon'ble Court be pleased to issue a writ of issue a Writ of Declaration or a Writ in the nature of Declaration to declare that (i) Notification No.9/2023-Central Tax dated 31.03.2023 and Notification No.56/2023-Central Tax dated 28.12.2023 issued under Section 168A of the Central Goods and Services Tax Act, 2017; (ii) Notification No.09/2023-State Tax dated 24/05/2023 and Notification No.56/2023-State Tax dated 16.01.2024 issued Section 168A of the Maharashtra Goods and Services Tax

Act,2017 as ultra vires;"

3. After the petition was heard for some time, learned Counsel for the petitioner seeks leave to withdraw this petition with liberty to the petitioner to approach the First Appellate Authority.

4. Allowed to be withdrawn with liberty as prayed for.

5. At this stage, learned Counsel for the petitioner would submit that in the meantime the respondents have taken the coercive action and have recovered the entire amount by debiting electronic credit ledger, electronic cash ledger and deducting the refund which are due. It is submitted that the petitioner is to avail of the remedy of an appeal for which under the law 10% of the tax amount would be required to be deposited. In that case, such recovery cannot be recognized.

6. Considering such submission and the provisions of law in that regard which permits the petitioner to file an appeal on pre-deposit of 10% of the tax amount, the petitioner would be entitled to make an application in the light of the provisions of Section 107(6) of the CGST Act, for an appropriate refund. If such an application is made, the same be considered within a period of two weeks from the date of such application. All contentions of the parties in that regard are expressly kept open.

7. In the event, the petitioner files an appeal within a period of four weeks, the same be decided on its own merit.

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

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