IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 5257 OF 2024

WNS Global Services Pvt. Ltd. ...Petitioner
VS
The Union OF India & Ors. ...Respondents

Mr. Prasad Paranjape with Mr. Kevin Gogri i/b. Lumiere Law Partners, for Petitioner.
Mr. Himanshu Takke, AGP for the State.

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

DATE: 23 February 2026.

P.C.

1. Not on board taken on board on a praecipe as moved on behalf of the petitioner.

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 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 SCN in Form GST DRC-01 Reference No: DC (E-615/509)/LTU-1/GST Audit/DRC-1/WNS Globle/2019-2020/2024-25/ B-547 dated 28.05.2024 issued by the Respondent No.3 (Exhibit "B"); (ii) Impugned Order in Form DRC-07 bearing Reference No.DCST/Princess _ Doct_501/ GST/DRC-07/2024-25/B No.838 dated 30.08.2024 passed by the Respondent No.4 (Exhibit "A");
> (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. Learned Counsel for the petitioner fairly pointed out that the petitioner has a remedy of filing an appeal before the First Appellate Authority. The petitioner is accordingly ready and willing to pursue such remedy. He, therefore, seeks leave to withdraw this petition with liberty to approach such authority.

4. We accordingly permit the petitioner to withdraw this petition with liberty to file an appeal before the Appellate Authority. If the same is filed within two weeks from today, the same be decided without an objection to the limitation, as the petitioner is bonafide pursuing the present petition.

5. At this stage, learned Counsel for the petitioner submits that subsequent to the filing of this petition, respondent No.2 has taken steps for recovery of the amounts deposited in the Electronic Cash Ledger of the petitioner in the manner not known to law. It is his submission that such amounts would be required to be reversed, and in this regard, the petitioner intends to make an application as may be permissible in law.

6. We clarify that the petitioner would have such liberty to make an application and if such an application is made, the same shall be decided in accordance with law and within a period of seven days from filing of such application. All contentions of the parties in that regard are expressly kept open.

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