

Priya Soparkar

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 2602 OF 2026

V K Buildings Services Private Limited ...Petitioner
Versus
Union of India and ors. ...Respondents

Mr. Prithwiraj Choudhary with Mr. Kausar Jahan Sayed, Mr. P. K. Shetty and Mr. Paresh N. Revkar, for the Petitioner.
Ms. Shruti D. Vyas with Ms. Megha Bajoria, for the Respondent No.2.

CORAM: SUMAN SHYAM &
ADVAIT M. SETHNA, JJ.

DATED: 8th JUNE 2026.

PC:-

1. This Writ Petition is directed against the order dated 04th February, 2025 passed by the Respondent No.2 i.e. the Joint Commissioner, Mumbai CGST, *inter-alia* confirming the demand of Rs.6,73,91,404/- raised on the Petitioner and also the order of penalty of equal amount levied on the Petitioner.

2. Ms. Shruti D. Vyas, learned counsel appearing for the Respondent No.2 has questioned the maintainability of the Writ Petition on the ground that statutory remedy, under Section 107 of the CGST Act, 2017 is available to the Petitioner. The Petitioner's counsel has, however, submitted that impugned order has been issued without considering the plea raised by the Petitioner before

the Respondent No.2 by placing reliance on the several decisions to submit that non-consideration of relevant legal issues urged by the Petitioner amounts to violation of the principles of natural justice.

3. After arguing the matter for some time, the learned counsel appearing for the Petitioner has, however, sought leave of this Court to withdraw the Writ Petition with liberty to prefer an appeal against the impugned order.

4. The said prayer is not opposed by the Respondents' counsel.

5. In view of the above, the Writ Petition is disposed of on withdrawal by granting six weeks time to the Petitioner to prefer an appeal before the appropriate authority.

6. We make it clear that if the appeal is preferred within six weeks, the same shall be considered on merits and shall be disposed of by a reasoned order. If the Petitioner continues to remain aggrieved in the matter even thereafter, it will be open to it to avail appropriate legal remedy in the matter, as may be permissible under the law.

7. All rights and contentions raised in this Petition are kept open.

8. Writ Petition stands disposed of.

(ADVAIT M. SETHNA, J.)

(SUMAN SHYAM, J.)