IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.4988 OF 2025

JYM Global Trading Company Through
Proprietor Yadagiri Hanmantha ...Petitioner
Versus
Superintendent, CGST, Division II,
Range V, Mumbai South ...Respondents

Mr. Abhishek Naik a/w. Ms. Anjali Raut a/w. Mr. Sujit Pudarat i/b Arihant Associates, for Petitioner.

Mr. Ram Ochani a/w. Ms Sangeeta Yadav, for Respondent No. 1 to 4.

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

DATE: 16 APRIL 2026

P.C.

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

> (a) Quash the Impugned SCN dated 17.09.2025 (Exhibit-F) and Impugned Order dated 31.10.2025 (Exhibit-J both passed by Respondent No 1, and direct restoration of the Petitioner's GST registration;
> (b) alternatively, quash the Impugned Order dated 31.10.2025 (Exhibit-J and remand the matter to Respondent No 1 for fresh decision in a time-bound manner, after considering the replies and evidences furnished by the Petitioner, and taking cognizance of the Petitioner's new place of business;
> (c) quash Respondent No 2's action of blocking the Petitioner's ECrL;
> (d) quash the letter dated 12.09.2025 (Exhibit-C) issued by Respondent No 3 to Respondent No 2 and all subsequent actions taken by Respondent Nos 1 and 2 pursuant to such letter;
> (e) direct the Respondents to conduct a fresh inspection at the Petitioner's new place of business situated at Shop No 112, 2nd Floor,

Ashoka Shopping Center, L.T. Marg, Fort, Mumbai, Maharashtra - 400 001 and submit a report before this Hon'ble Court, pending disposal of this petition;
(f) to restore the Petitioner's GST registration and lift blocking of EcrL,subject to such conditions as this Hon’ble Court may specify, pending disposal of this petition.

2. The grievance of the Petitioner is threefold, namely: (i) cancellation of the Petitioner’s registration by the impugned Order dated 31st October 2025; and (ii) blocking of the Petitioner’s Input Tax Credit (ITC) by communication dated 15th September 2025 (Exhibit “C”, page 87).

3. Insofar as the Petitioner’s grievance regarding cancellation of registration by the impugned Order dated 31st October 2025 is concerned, the same has been rendered academic, inasmuch as the Respondents have restored the Petitioner’s registration upon due verification on 30th January 2026, as also stated in paragraph 14 of the Affidavit-in-Reply filed by Shri P. Singhavi, Assistant Commissioner of CGST and Central Excise, Mumbai (South).

4. Insofar as the blocking of Input Tax Credit is concerned, we find that the same was ordered by the Deputy Commissioner on the sole ground that the Petitioner’s registration stood cancelled, as reflected in the impugned communication dated 15th September 2025. In our opinion, once the registration itself has been restored, the blocking of ITC, which was premised solely on such cancellation, it cannot be sustained and is liable to be withdrawn.

5. In view of the aforesaid, we are inclined to dispose of the present Petition by passing the following order:

i) The impugned communication dated 15th September 2025 is quashed and set aside.

ii) Consequently, the Petitioner shall be entitled to utilize the Input Tax Credit in accordance with law.

iii) We have not examined any other contentions of the parties on merits, and all such contentions are kept open.

iv) Disposed of in the aforesaid terms. No costs.

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