IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

WRIT PETITION NO.3330/2022
M/s. Prashant Enterprises .Vs. Union of India and Ors.
AND
WRIT PETITION NO.3173/2022
Jawahar Sahakari Soot Girni Ltd. Dhamangaon Rly .Vs. Union of India and Ors.
AND
WRIT PETITION NO.3227/2023
Indigo Denim Pvt. Ltd. Nagpur .Vs. Commissioner CGST Nagpur and Ors.
WITH
WRIT PETITION NO.5362/2022
Indigo Denim Pvt. Ltd. Nagpur .Vs. Commissioner CGST Nagpur and Ors.
AND
WRIT PETITION NO.3262/2023
Indigo Denim Pvt. Ltd. Nagpur .Vs. Commissioner CGST Nagpur and Ors.
AND
WRIT PETITION NO.3378/2023
Indigo Denim Pvt. Ltd. Nagpur .Vs. Commissioner CGST Nagpur and Ors.
AND
WRIT PETITION NO.4999/2023
M/s. Prathmesh Construction and A.C. Shaikh Contractor (JV) .Vs. The Chief Engineer, NHAI (PW) Thane and Ors.
AND
WRIT PETITION NO.2947/2024
M/s. Auro Infra Pvt. Ltd. .Vs. Union of India and Ors.
AND
WRIT PETITION NO.4145/2024
Rattan India Power Ltd. .Vs. Union of India and Ors.
AND
WRIT PETITION NO.2363/2025
Raghav Shailesh Gulati .Vs. GST Commissioner (Appeals), Nagpur and anr.

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

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Mr. P. A. Deshpande, Advocate for petitioner in W.P.No.3330/2022
Mr. N.A.Lalwani, Advocate for petitioner in W.P.Nos.3173/2022, 3227/2023, 5362/2022, 3262/2023, 3378/2023.
Mr. D. S. Kanwale, Advocate for petitioner in W.P.No.4999/2023
Mr. A. P. Chaware, Advocate for petitioner in W.P.No.2947/2024
Mr. A. Sudame, Advocate for petitioner in W.P.No.4145/2024
Mr. M. S. Gulati, Advocate for petitioner in W.P.No.2363/2025
Mr. K. K. Nalamwar, Advocate for respondent – Union of India in W.P.Nos. 3330/2022, 3173/2022, 2947/2024, 4145/2024.
Ms P.D.Rane, Advocate for respondent–CGST,Nagpur in W.P.Nos.3227/2025, 5362/2022, 3262/2023, 3378/2023, 2363/2025, 5958/2025,

CORAM : ANIL L. PANSARE AND NIVEDITA P. MEHTA, JJ.
DATE : JANUARY 23, 2026.

Heard.

2. The petitioners have approached this Court, mainly because the Appellate Tribunal was not functional and/or issue involved is otherwise covered by judgments of this Court or the Hon'ble Supreme Court, which fact can be taken into account by the Commissioner of Appeals, as well.

3. Undisputedly, appropriate remedy is to file appeal under Sections 107 and 112 of the Central Goods and Services Tax Act, 2017. Appeal lies before Commissioner (Appeals) and/or Goods and Services Tax Tribunal, as the case may by.

4. Mr. K. Nalamwar, learned counsel for Central Government, submits that the Goods and Services Tax Tribunal was already constituted and is now functional.

5. That being so, the writ petitions are disposed of with liberty to the petitioners to approach the Appellate Tribunal and/or the Goods and Services Tax Tribunal, as the case may be.

6. The petitioners may file appeal within four weeks from today. Appeals filed thereafter shall be entertained, if filed, within limitation. In that event, time spent before this Court, shall be excluded as provided under Section 14 of the Limitation Act, 1963.

(JUDGE) **(JUDGE)**

Kahale