



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

Writ Petition No.1604 of 2025

M/s. Tulsi Pulses, through its authorised Partner Nitin Taori
vs.
Union of India and others

Office notes, Office Memoranda of
Coram, appearances, Court's orders
or directions and Registrar's orders.

Court's or Judge's Orders

Mr. R.D. Heda, Advocate for the Petitioner.
Mr. A.J. Gohokar, A.G.P. for Respondent Nos.5 to 8/State.
Ms. Shraddha Kapoor, Advocate for Respondent Nos.1 to 4.

CORAM : **ANIL L. PANSARE & NIVEDITA P. MEHTA, JJ.**
DATE : **30th JANUARY, 2026.**

Mr. Heda, learned Counsel for the petitioner, submits that the arguing Counsel has met with an accident and has, therefore, sought an adjournment of two weeks.

02. We, however, find that the petitioner has a statutory remedy of filing an appeal under Section 107 of the said Act, because the challenge is to the 'show cause notice' issued under Section 74 of the CGST Act, 2017.

03. In that view of the matter, the petition is disposed of with liberty to the petitioner to avail the statutory remedy. No costs.

(Nivedita P. Mehta, J.)

(Anil L. Pansare, J.)

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