



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

Writ Petition (WP) No. 6928 of 2025

Pratik Giriraj Tiwari

**Versus**

The State of Maharashtra through Secretary, Department of Goods and Services Tax,  
Mumbai and others

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Office Notes, Office Memoranda of  
Coram, appearances, Court's Orders  
or directions and Registrar's order

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Court's or Judge's Order

Shri S.S.Dewani, Advocate for the petitioner.

Shri A.B.Badar, AGP for the respondent/State 1, 3, 4 and 5.

Ms. Preeti Rane, Advocate for the respondent 2 and 6.

**CORAM : ANIL L. PANSARE &  
NIVEDITA P. MEHTA, JJ.**

**DATED : 16<sup>th</sup> JANUARY, 2026.**

In response to the order dated 09.01.2026, the order of cancellation of registration has been revoked. Learned counsel for the petitioner submits that bank accounts are however still attached which includes the cash credit account. He has invited our attention to the judgment of Division Bench of this Court in the case of *Skytech Rolling Mill Private Limited Vs. Joint Commissioner of State Tax Nodal in Writ Petition No. 1928 of 2025*, wherein the Court held that cash credit account is not property as envisaged under Section 83 of Maharashtra Goods and Services Tax Act, 2017 and therefore cannot be provisionally attached.

2. Learned Assistant Government Pleader shall go through the judgment and shall instruct the respondent no.3 to take corrective steps.

3. List the matter on **23.01.2026**.

[JUDGE]

[JUDGE]