



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

Writ Petition No.6928 of 2025

Mr. Pratik Giriraj Tiwari

vs.

*The State of Maharashtra, through the Secretary, Department of Goods and Services
Tax, Mumbai 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. Sahil Dewani, Advocate for the Petitioner.

Mr. K.R. Lule, A.G.P. for Respondent Nos.1 & 3 to 5.

Ms. P.D. Rane, Advocate for Respondent Nos.2 & 6.

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

DATE : **6th FEBRUARY, 2026.**

On 23/01/2026, the following order was passed:

“Learned counsel for the petitioner submits that pursuant to order dated 16-1-2026, respondent no. 3 has de-frozen four out of eight accounts. The property attached and other four accounts have been, however, not released.

Learned counsel for the petitioner submits that petitioner is willing to submit representation for the accounts and property which are not released in terms of the judgment of the Supreme Court in the case of Radha Krishan Industries Vs. State of Himachal Pradesh and ors. [(2021) 6 SCC 771].

Learned Assistant Government Pleader and learned counsel appearing for respondent nos. 2 and 6 shall take instructions and make submissions on next date.

Stand over to 30-01-2026.”

02. The learned Assistant Government Pleader submits that the petitioner may be permitted to submit representation in terms of the judgment in the case of **Radha Krishan Industries vs. State of Himachal Pradesh and others – (2021) 6 SCC 771**

03. Accordingly, the petition is partly allowed. The 'show cause notice' dated 02/07/2025 and the order dated 20/08/2025 issued by respondent No.6 are hereby quashed and set aside. The petitioner shall submit his representation supported by documents within two weeks from today. Respondent No.6 shall thereafter take a decision within 30 days from the date of receipt of the representation. Needless to say that the respondents shall afford an opportunity of hearing to the petitioner.

04. The petition is disposed of in terms of above with no order as to costs.

(Nivedita P. Mehta, J.)

(Anil L. Pansare, J.)

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