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

WRIT PETITION NO. 8183 OF 2025

[Narmada Cotex, through its Partner Mukesh Goyal Vs. State of Maharashtra & Ors.]

Office Notes, Office Memoranda
of Coram, Appearances, Court's orders
or directions and Registrar's orders.

Court's or Judge's orders

Mr. Ram Heda with Mr. Vaiman Chatap, Counsel for the petitioner.

Mr. K.R. Lule, A.G.P. for respondent no.1/State.

Ms Ketki Jaltare – Vaidya, Counsel for respondent nos. 2 to 4.

CORAM: ANIL L. PANSARE
AND NIVEDITA P. MEHTA, JJ.

DATE : 16-1-2026

On 9/1/2026, following order was passed :

“Counsel for the petitioner submits that the issue involved is covered by judgments M/s. Milroc Good Earth Developers Vs. Union of India & Ors. [Writ Petition No. 2203/2025 decided on 9/10/2025] and Rite Water Solutions (India) Ltd. Vs. Joint Commissioner, CGST & Central Excise, Nagpur & Ors. [W.P. No. 466/2025, decided on 28.11.2025],

2. The respondents shall go through judgments and if required take corrective steps.

3. Stand over to 16.01.2026.”

2] The Counsel for respondent nos. 2 to 4 submits that to the best of her knowledge, a proposal to challenge the judgments in *Milroc Good Earth Developers (supra)* and *Rite Water Solutions (India) Ltd. (supra)*, is under

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consideration. Thus, it is suggested that judgments in both cases are likely to be challenged before the Hon'ble Supreme Court.

3] If that be so, the purpose will be served if the respondents are given opportunity to revive the petition, if the judgments passed in aforesaid cases, are set aside.

4] With the above liberty, and for the reasons set out in *Milroc Good Earth Developers (supra)* and *Rite Water Solutions (India) Ltd. (supra)*, the petition is partly allowed. The show cause notice dated 25/1/2023 issued by respondent no.4 is quashed and set aside. The respondents, however, are at liberty to re-issue notice strictly in terms of the provisions of Section 74 of the Central Goods and Services Tax Act, 2017, if there is no other legal impediment. The consequences of order to follow.

5] The petition is disposed of in above terms.

(JUDGE)

(JUDGE)

Sumit