SL No	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			WPMB No. 837 of 2026 **M/s Montage Enterprises Pvt. Ltd. ---- petitioner** **Vs** **Office of the Commissioner through Addl. Commissioner (Anti Evasion) Central Goods and Services Tax ---- respondent** **Hon'ble Manoj Kumar Tiwari, A.C.J.** **Hon'ble Subhash Upadhyay, J.** 1. Mr. Rakesh Prasad Singh, learned counsel (through VC) and Mr. Kanti Ram, learned counsel for the petitioner. 2. Ms. Riddhi Joshi, learned counsel holding brief of Mr. Shobhit Saharia, learned counsel for the respondent. 3. A show-cause notice was issued to the petitioner under Section 122 of Central Goods and Services Tax Act, which is under challenge in this writ petition. The reliefs claimed in the writ petition are as follows : a) Issue a writ, order or direction in the nature of certiorari or any other appropriate writ, order or direction, quashing and setting aside the impugned Show Cause Notice No. 302/ADC/AE/CGST/DDN/2026 dated 27.08.2026 along with form DRC-01 having reference no. ZD050826019100U dated 27.08.2026 issued under Section 122(1) of the CGST Act, 2017, along with all proceedings arising therefrom; b) Issue an appropriate writ, order or direction declaring that the initiation of proceedings against the petitioner under Section 122(1)(ii) r.w. Section 127 of the CGST Act, 2017, in connection with impugned Show Cause notice, illegal as being issued after reasonable period, hence without jurisdiction and unsustainable in law.

c) Issue an appropriate writ, order or direction restraining the respondents from proceeding further with or taking any consequential action pursuant to the impugned Show Cause Notice dated 27.08.2026."

4. Since petitioner has simply been asked to give reply and petitioner has the opportunity to have his say before the competent authority, therefore, we are not inclined to entertain this writ petition at this stage. We have not considered merits of contentions raised by petitioner.

5. The writ petition is, accordingly, disposed of with liberty to the petitioner to raise all contentions in his reply to the show-cause notice. Petitioner shall be at liberty to challenge the final decision taken by the competent authority before appropriate authority.

6. All pending application(s) also stands disposed of.

(Subhash Upadhyay, J.) 06.11.2026

(Manoj Kumar Tiwari, A.C.J.) 06.11.2026

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