



2-4588-2026

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

WRIT PETITION NO. 4588 OF 2026

(M/s. Balaji Trading Company Vs. The State of Maharashtra & Ors.)

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's Orders.

Court's or Judge's orders.

Mr. Sahil S. Dewani, Counsel for the petitioner.
Mr. S.A. Ashirgade, A.G.P. for respondent no.1/State.
Ms. Ketki Jaltare – Vaidya, Counsel for respondent nos. 2, 3
and 4.

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CORAM : ANIL L. PANSARE AND
NIVEDITA P. MEHTA, JJ.
OCTOBER 30, 2026

Leave to file reply to respondent no.1 is
granted.

2] The issue involved is covered by an order dated 11/9/2026 passed by us in *Writ Petition No. 2978/2026 (Ganesh Valmik Bawane Vs. Joint Director, Directorate General of GST Intelligence, Nagpur Zonal Unit & Anr.)*. The issue pertains to clubbing notice under Section 74 of the Central Goods and Services Tax Act, 2017 (for short, "CGST Act"). We have taken a view that under the law presently prevailing in the Bombay High Court, a single show cause notice under Section 74 of the CGST Act cannot club different financial years/tax periods.

3] Accordingly, and for the reasons set out in *Ganesh Valmik Bawane Vs. Joint Director, Directorate General of GST's* case as also in the case of *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 and Ors. [Writ Petition No. 466/2025* decided on 28/11/2025], the petition is partly allowed. The impugned show cause notices and the order dated 25/9/2025 passed by respondent no.3, are quashed and set aside. However, the respondents are at liberty to reissue notices in terms of the provisions of Section 73/74/74A of the CGST Act, if there is no other legal impediment.

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

(NIVEDITA P. MEHTA, J.)

(ANIL L. PANSARE, J.)

Sumit