

ARJUN
MACHHINDRA
KADAM

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

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Date: 2026.10.15
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WRIT PETITION NO. 13640 OF 2026

Rahul Radheshyam Chauhan

... Petitioner

Versus

Union of India & Ors.

... Respondents

Mr. Anupam Dighe a/w. Ms. Chandni Tanna, Ms. Anoushka Sharma
and Ms. Ayushi Singh i/b India Law Alliance for the Petitioner.

Ms. Shruti Vyas a/w. Ms. Mamta Omle for the Respondents.

CORAM : M. S. KARNIK AND
SANDESH D. PATIL, JJ.

DATED : 15th OCTOBER, 2026.

P.C. :

1. Heard learned counsel for the petitioner.
2. This petition under Article 226 of the Constitution of India seeks the following substantive reliefs:-

“(a) That this Hon'ble Court be pleased to hold and declare that the

(i) Impugned SCN No. 155/AC/DIV-IV/ME/
2020-21 dated 30.12.2020

(ii) Impugned Order-in-Original bearing No. 18/
GAK/AC/ R.R.CHAUHAN/Thane/2024-25 dated
23.06.2024 (Exhibit 'C' hereto)

(iii) Recovery Letter bearing F. No. CGST/DIV-IV/
R-IV/ITR Diff.-2015-16/69/2020-21 dated
27.11.2024 (Exhibit 'D' hereto).

issued by the Respondents, are bad in law, without jurisdiction and contrary to the statutory scheme governing legal services rendered by an individual Advocate, inasmuch as the same have been issued without giving effect to Notification No. 25/2012-Service Tax dated 20.06.2012 issued under Section 93(1) of the Finance Act, 1994 and Notification No. 30/2012-Service Tax dated 20.06.2012 issued under Section 68(2) of the Finance Act, 1994, and have erroneously fastened Service Tax liability upon the Petitioner, who is a practising Advocate, along with interest consequential penalties under Sections 77 and 78 of the Finance Act, 1994.

(b) That this Hon'ble Court be pleased to issue a Writ of Certiorari or Writ in the nature of Certiorari or any other appropriate Writ, Order or Direction calling for the records and proceedings dealing with the:

- i. Impugned SCN No.
155/AC/DIV-IV/ME/2020-21 dated 30.12.2020
- ii. Impugned Order-in-Original bearing No.
18/GAK/AC/ R.R.CHAUHAN/Thane/2024-25
dated 23.06.2024 (Exhibit 'C' hereto)
- iii. Recovery Letter bearing F. No. CGST/DIV-
IV/R-IV/ITR Diff.-2015-16/69/2020-21 dated
27.11.2024 (Exhibit 'D' hereto)

and after going into the legality, propriety, and validity thereof, to quash and set aside (i), (ii) and (iii);

(c) That this Hon'ble Court be pleased to issue a Writ of Mandamus or Writ in the nature of Mandamus or any other appropriate Writ, Order or Direction directing Respondents and their servants, subordinates and agents to withdraw:

- i. the Impugned SCN No. 155/AC/DIV-IV/ME/2020-21 dated 30.12.2020;
- ii. the Impugned Order-in Original bearing No. 18/GAK/AC/ R.R.CHAUHAN/Thane/2024-25 dated 23.06.2024 (Exhibit 'C' hereto) and;
- iii. Recovery Letter bearing F No. CGST/DIV-IV/R-IV/ITR Diff. -2015-16/69/2020-21 dated 27.11.2024 (Exhibit 'D' hereto);”

2. The petitioner is a practising advocate. The proceedings were initiated and the demand was confirmed on the basis of Form 26AS in respect of liability of the petitioner to pay service tax. Learned counsel for the petitioner submitted that the demand has been confirmed without examining the nature of services corresponding to the receipts of Rs.21,93,153/- despite the petitioner being a practising advocate during the relevant period. Learned counsel for the petitioner submitted that the levy is contrary to

Notification Nos. 25/2012-Service Tax and 30/2012-Service Tax dated 20th June, 2012, which govern legal services rendered by an individual advocate.

3. Ms. Vyas, learned AGP opposed the petition by submitting that the impugned order is in consonance with the framework of the Finance Act, 1994.

4. We find that the respondents' failure to consider the statutory framework and reliance on Form 26AS alone renders the proceedings without jurisdiction.

5. Moreover, we find that the issue involved in the present petition is squarely covered by the decision of this Court in Adv. Pooja Patil Vs. Deputy Commissioner, CGST and CX, Division VI [2024 (15) Centax 144 (Bom.)].

6. For the very same reason as in the aforesaid decision, the petition is allowed in terms of prayer clauses (a) and (b).

(SANDESH D. PATIL, J.)

(M. S. KARNIK, J.)