



IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION (L) NO. 42522 OF 2025

Swastik Processor ...Petitioner
Versus
Union of India & Ors. ...Respondents

WITH
WRIT PETITION (L) NO. 5717 OF 2026

Parekh Plasto Industries LLP ...Petitioner
Versus
State of Maharashtra & Ors. ...Respondents

WITH
WRIT PETITION NO. 2290 OF 2025

The Estate Investment Company Pvt. Ltd. ...Petitioner
Versus
Union of India & Ors. ...Respondents

WITH
WRIT PETITION NO. 4435 OF 2025

M/s. Elite Clothing Company Pvt. Ltd. ...Petitioner
Versus
Union of India & Ors. ...Respondents

WITH
WRIT PETITION (L) NO. 11239 OF 2025

National Color Chem. Corporation ...Petitioner
Versus
Union of India & Ors. ...Respondents

WITH
WRIT PETITION (L) NO. 12070 OF 2025

Loksons Pvt. Ltd. ...Petitioner
Versus
The State of Maharashtra & Ors. ...Respondents

WITH
WRIT PETITION NO. 2580 OF 2025

Golcha Minerals Pvt. Ltd. ...Petitioner
Versus
Union of India & Ors. ...Respondents

WITH

WRIT PETITION NO. 2605 OF 2025

Golcha Talkum and Cosmetics Pvt. Ltd. ...Petitioner
Versus
Union of India & Ors. ...Respondents

**WITH
WRIT PETITION NO. 2221 OF 2025**

Powerica Limited ...Petitioner
Versus
Union of India & Ors. ...Respondents

**WITH
WRIT PETITION (L) NO. 21731 OF 2025**

AYN and Getty Exports Pvt. Ltd. ...Petitioner
Versus
Union of India & Ors. ...Respondents

**WITH
WRIT PETITION (L) NO. 22147 OF 2025**

Offshore Marinetech Pvt. Ltd. ...Petitioner
Versus
Union of India & Ors. ...Respondents

**WITH
WRIT PETITION NO. 3557 OF 2025**

PN NJ Industries Pvt. Ltd. ...Petitioner
Versus
Union of India & Ors. ...Respondents

**WITH
WRIT PETITION NO. 26060 OF 2025**

Madhuram Apparels Pvt. Ltd. ...Petitioner
Versus
Union of India & Ors. ...Respondents

**WITH
WRIT PETITION (L) NO. 28746 OF 2025**

CMS DITL Ltd. & Anr. ...Petitioners
Versus
Union of India & Ors. ...Respondents

**WITH
WRIT PETITION (L) NO. 28752 OF 2025**

Ravi Dyeware Company Pvt. Ltd. ...Petitioner
Versus

Union of India & Ors. ...Respondents

**WITH
WRIT PETITION (L) NO. 34312 OF 2025**

Reliable Spaces Pvt. Ltd. ...Petitioner

Versus

The Deputy Commissioner of State Tax & Ors. ...Respondents

**WITH
WRIT PETITION (L) NO. 34776 OF 2025**

Fashion Mist Garments LLP ...Petitioner

Versus

State of Maharashtra & Ors. ...Respondents

**WITH
WRIT PETITION (L) NO. 36132 OF 2025**

Ms SP Architectural Coating Pvt. Ltd. ...Petitioner

Versus

State of Maharashtra, thr. G.P. Bombay High Court & Ors. ...Respondents

**WITH
WRIT PETITION NO. 4648 OF 2025**

Maksons Chemtex Pvt. Ltd. ...Petitioner

Versus

Union of India & Ors. ...Respondents

**AND
WRIT PETITION NO. 961 OF 2026**

Maneksha Lifestyles Pvt. Ltd. ...Petitioner

Versus

Union of India & Ors. ...Respondents

**AND
WRIT PETITION (L) NO. 5641 OF 2026**

Shavo Norgren India Pvt. Ltd. ...Petitioner

Versus

Union of India & Ors. ...Respondents

**AND
WRIT PETITION (L) NO. 6222 OF 2026**

Trans Freight Containers Ltd. ...Petitioner

Versus

Union of India & Ors. ...Respondents

**AND
WRIT PETITION (L) NO. 6867 OF 2026**

Earth Containers Pvt. Ltd. ...Petitioner
Versus
Union of India & Ors. ...Respondents

AND
WRIT PETITION (L) NO. 6324 OF 2026
(Not on board)

S. Q. Collections & Anr. ...Petitioners
Versus
The Union of India & Ors. ...Respondents

AND
WRIT PETITION (L) NO. 6979 OF 2026
(Not on board)

Diligent Media Corporation Ltd. ...Petitioner
Versus
State of Maharashtra & Ors. ...Respondents

AND
WRIT PETITION (L) NO. 1917 OF 2026
(Not on board)

Special Purpose Machines, thr. Its Partner
Nitin Kantilal Modi ...Petitioner
Versus
Union of India & Ors. ...Respondents

AND
WRIT PETITION NO. 927 OF 2026
(Not on board)

Special Purpose Machines Company ...Petitioner
Versus
The Assistant Commissioner of State Tax CST TNV D & Ors....Respondents

Mr. P. C. Joshi a/w Mr. Piyush N. Shah a/w Mr. Aditya V. Tayade for the Petitioner.

Mr. Prasanth Raju for the Petitioner.

Mr. Vevek Ladha a/w Mr. Pulkit Devpura for the Applicant / Petitioner in WPL/42522/2025 and IAL / 1864/2026.

Mr. Rohan Kadam a/w. Mr. Ishaan Patkar, Mr, Prakhar Parekh, Ms. Azraa Millwalla, Ms. Arya Gadagkar, Mr. Jai Sanyal, for the Petitioner in WP/2290/2025.

Mr. Rohan Shah, Senior Advocate a/w Vidushi Maheshwari, Mr. Mohammed Anajwalla a/w Mr. Prathamesh Chavan a/w Ms. Chandani Tanna a/w Ms. Surabhi Prabhudesai i/b. India Law Alliance, for the Petitioner In WP/4435/2025.

Mr. Gopal Mundhra i/by Economic Laws Practice for the Petitioner in WPL/6222/2026.

Mr. Sri Sabari Rajan i/b. Ms. Sharon Patole, for the Petitioner In WP(L)/28746/2025.

Mr. Bhavik Salia a/w Ms. Savita Dwivedi,i/b. Sanjaykumar Dwivedi, for the Petitioner in WP(L)/21731/2025, WP(L)/22147/2025 & WP(L)/26060/2025

and WP/961/2026, WPL/5641/2026, WPL/6867/2026.

Mr. Snehil Rai, for the Petitioner In WP(L)/10287/2025.

Mr. Sriram Sridharan a/w Ms. Devanshi Sharma, for the Petitioner In WP/2605/2025, WP/2580/2025, WP/2221/2025, WPL/28752/2025, WPL/31013/2025, WPL/34776/2025 and Applicant in along with Interim Applications.

Mr. Kunal Bhanage a/w Mr. Vasim Siddiqui, Mr. Akshay Pawar, for the Petitioner In WP(L)/34312/2025.

Mr. Bharat Raichandani a/w Mr. Bhagirati Sahoo for the Petitioner in WP/3557/2025.

Mr. Roshil Nichani, Karan Sarawagi i/by Jay N. Bhanushali for the Petitioner in WPL/6979/2026.

Mr. Prakash D. Shah, Sr. Adv a/w Mohit Raval a/w Jas Sanghavi i/by PDS Legal for the Petitioner in WPL/5717/2026.

Mr. Prakash Shah, Sr. Adv. a/w Mr. Deep Shah i/by Kevin Shah & Associates for the Petitioner in WPL 36132/2025.

Mr. Anupam Dighe a/w Ms. Chandani Tanna a/w Mr. Prathamesh Chavan i/by India Law Alliance for the Petitioner in WP/17911/2024.

Mr. Jitendra B. Mishra a/w. Ms. Sangeeta Yadav, Mr. Umesh Gupta, Mr. Rupesh Dubey, Mr. Ashutosh Mishra, for the Respondnet In WP/2290/2025.

Mr. Jitendra B. Mishra a/w. Mr. Rupesh Dubey, for the Respondent No. 4 In WP(L)/12070/2025.

Mr. Jitendra B. Mishra a/w. Ms. Sangeeta Yadav, Mr. Rupesh Debey, for the Respondent No. 1 , 3 & 4 In WP/2580/2025 & WP/2605/2025.

Mr. Jitendra B. Mishra a/w. Ms. Sangeeta Yadav, Mr. Ashutosh Mishra, Mr. Rupesh Dubey, for the Respondent No. 1, 3, 4, 5 & 6 In WP/3357/2025.

Mr. Ram Ochani a/w Ms. Sangeeta Yadav, for the Respondent No. 1 to 3 In WP(L)/21731/2025.

Mr. Ram Ochani a/w Ms. Sangeeta Yadav, for the Respondent No.1,2, & 3 In WP(L)/26060/2025.

Mr. Satyaprakash Sharma a/w. Ms. Mamta Omle, Ms. Vaishali Malekar, for the Respondent No. 1, 4 & 5 In WP(L)/28746/2025.

Ms. Naira Jeejeebhoy, Spl. Counsel a/w Mr. Amar Mishra AGP, for the State of Maharashtra in WPL/42522/2025, WPL/12070/2025, WPL/21731/2025, WPL/28746 / 2025, WPL / 31013 / 2025, WPL / 34312/2025, WPL / 36132/2025 WP/4648/2025 WP/961/2026, WPL / 11239 / 2025.

Ms. Naira Jeejeebhoy, Spl. Counsel a/w Ms. Jyoti Chavan Addl. GP, for the State of Maharashtra in WPL/5717/2026, WP/2290/2025, WPL / 22147/2025, WPL / 34776 / 2025, WPL/6222/2026, WPL/6867/2026.

Ms. Naira Jeejeebhoy, Spl. Counsel a/w Mr. Himanshu Takke, AGP for the State of Maharashtra in WP/2580/2025, WP/2221/2025, WP/3557/2025, WPL/26060/2025, WPL / 6979 / 2026.

Ms. Naira Jeejeebhoy, Spl. Counsel a/w Mr. Mohit Jadhav, Addl. G. P. for the State of Maharashtra in WP / 2605/2023.

Ms. Shruti Vyas a/w. Mr. Abhishek Mishra, for the Respondent In WP/4435/2025.

Mr. J. B. Mishra a/w. Mr. Abhishek Mishra, for the Respondent In WP(L)/10301/2021.
Mr. J. B. Mishra a/w. Mr. Abhishek Mishra, for the Respondent No. 1, 2 In WP(L)/17911/2024.
Mr. Satyaprakash Sharma a/w. Ms. Vaishali Malekar, for the Respondent No. 4 & 5, In WP(L)/28746/2025.
Mr. Ram Ochani a/w. Ms. Suman Kumar Das, for the Respondent No. 1 to 5 & 7 In WP(L)/22147/2025.
Mr. Subir Kumar a/w Niyati Mankad and Priyanka Singh a/w Niyanta Trivedi a/w Diksha Pandey for the Respondent No. 4 in WPL/36132 / 2025.
Mr. Ashutosh Mishra for the Respondent No. 1 / UOI.
Ms. Shraddha Dubepatil i/by Jay and Co for the Respondent No. 2 (MIDC) in WPL / 34312 / 2025.
Mr. Karan Adik for the Respondent – CGST in WPL / 28752/2025.
Mr. Karan Adik a/w Mr. Harshad Shinganapurkar a/w Ms. Krupa Hasurkar for the Respondent Custom in WP/2221 / 20254435.
Mr. J. B. Mishra a/w Ms. Sangeeta Yadav for the Respondents in WP/3557/2025.
Ms. Sangeeta Yadav for the Respondent in WPL/22147/2025.
Mr. Aniruddha A. Garje for the Respondent Union of India.
Mr. Vijay Kantharia a/w Megha Bajoria a/w Mr. Chirag Sawant for the Respondent No. 4 and 5 in WP/2580/2025 and WP/2605/2025.
Mr. Anay Banhatti a/w Deepshee Kagra and Nachiket Tiwari for Petitioner in WP No.927 of 2026.
Mr. Himanshu Takke, AGP for State in WP No.927 of 2026.

**AND
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 1786 OF 2026**

Saint Gobain Sekurit India Limited ...Petitioner
Versus
Union Of India & Ors. ...Respondents

**WITH
WRIT PETITION NO. 1596 OF 2025**

Frontline Roll Forms Pvt Ltd ...Petitioner
Versus
The State Of Maharashtra Through Secretary & Ors. ...Respondents

**WITH
WRIT PETITION NO. 5003 OF 2025**

Autotech Ancillaries Limited ...Petitioner
Versus
Union Of India & Ors. ...Respondents

WITH
WRIT PETITION NO. 4862 OF 2025

Bansal Steel Rolling Mills ...Petitioner
Versus
Union Of India And Ors. ...Respondents

WITH
WRIT PETITION NO. 6029 OF 2025

M/s. Shreenathji Tricity Realty LLP ...Petitioner
Versus
Union Of India, Thr. Ministry Of Law And Justice
Branch Secretariat And Anr. ...Respondents

WITH
WRIT PETITION NO. 4487 OF 2025

Tokheim India Private Limited ...Petitioner
Versus
Union Of India Thr The Ministry Of Finance And Ors. ...Respondents

WITH
WRIT PETITION NO. 7416 OF 2025

International Products ...Petitioner
Versus
State Of Maharashtra Thr. Commissioner Of State Tax & Ors. ...Respondents

WITH
WRIT PETITION NO. 6041 OF 2025

B Sorabji Hrough Mr. Malcolm Maneck Mowdawala ...Petitioner
Versus
The Union Of India Through The Revenue Secretary,
Ministry Of Finance Department Of Revenue And Ors. ...Respondents

WITH
WRIT PETITION NO. 9417 OF 2025

Vicky Agro Food Products And Supplies Pvt Ltd ...Petitioner
Versus
Union Of India And Ors. ...Respondents

WITH
WRIT PETITION NO. 9014 OF 2025

Veka India Private Limited ...Petitioner
Versus
Union Of India Thr Ministry Of Finance Dept And Anr. ...Respondents

WITH
WRIT PETITION NO. 10496 OF 2025

Vijlal Vithaldas And Sons ...Petitioner
Versus
Union Of India And Ors ...Respondents

WITH
WRIT PETITION NO. 9225 OF 2025

Sagaon Energy Equipment Pvt. Ltd. ...Petitioner
Versus
The State Of Maharashtra Thr.
Commissioner Of State Tax & Ors ...Respondents

WITH
WRIT PETITION NO. 10287 OF 2025

Manvinder Singh Chandok ...Petitioner
Versus
Union Of India And Ors. ...Respondents

WITH
WRIT PETITION NO. 10312 OF 2025

M/s. Concord Spaces ...Petitioner
Versus
Union Of India Thr Ministry Of Law And Justice & Anr. ...Respondents

WITH
WRIT PETITION NO. 10417 OF 2025

Harness Cable Connector Private Limited ...Petitioner
Versus
Union Of India Through The Secretary Ministry Of Law,
Justice And Company Affairs And Ors. ...Respondents

WITH
WRIT PETITION NO. 10301 OF 2025

Builders Association Navi Mumbai And Anr. ...Petitioners
Versus
Union Of India Thru. Ministry And Ors. ...Respondents

WITH
WRIT PETITION NO. 10407 OF 2025

Chase Bright Steel Limited ...Petitioner
Versus
Union Of India Through The Secretary Ministry Of Law
Justice And Company Affairs And Ors. ...Respondents

**WITH
WRIT PETITION NO. 10410 OF 2025**

Priyadarshini Microtech Private Limited ...Petitioner
Versus
Union Of India Through The Secretary Ministry Of Law,
Justice And Company Affairs And Ors. ...Respondents

**WITH
WRIT PETITION NO. 11643 OF 2025**

Salim Ahmed Alimahomed ...Petitioner
Versus
Union Of India Through The Secretary Ministry Of Law,
Justice And Company Affairs & Ors. ...Respondents

**WITH
WRIT PETITION NO. 11644 OF 2025**

Raj Keshavdas Tejwaney ...Petitioner
Versus
Union Of India Through The Secretary Ministry Of Law,
Justice And Company Affairs & Ors. ...Respondents

**WITH
WRIT PETITION NO. 11645 OF 2025**

Tejas Chemical Industries Partnership Firm ...Petitioner
Versus
Union Of India Through The Secretary Ministry Of Law,
Justice And Company Affairs & Ors. ...Respondents

**WITH
WRIT PETITION NO. 16605 OF 2024**

Balaji Tricity Realty LLP ...Petitioner
Versus
Dy. Commissioner Of State Tax And Anr ...Respondents

**WITH
WRIT PETITION NO. 12013 OF 2025**

Noval Exim Private Limited ...Petitioner
Versus
Union Of India And Ors ...Respondents

**WITH
WRIT PETITION (ST) NO. 29664 OF 2025**

Toyochem Laboratories ...Petitioner
Versus
Union Of India Thr The Secretary And Ors ...Respondents

**WITH
WRIT PETITION NO. 16665 OF 2024**

Chambers Of Small Industry Associations And Anr. ...Petitioners
Versus
The State Of Maharashtra Thr.
Commissioner Of State Tax And Ors ...Respondents

**WITH
WRIT PETITION NO. 16076 OF 2025**

Chembond Material Technologies Ltd ...Petitioner
Versus
The State Of Maharashtra And Ors ...Respondents

**WITH
WRIT PETITION NO. 13178 OF 2025**

Goodwill Dwellings LLP ...Petitioner
Versus
Additional Director Dggi Mumbai Zone And Anr ...Respondents

**WITH
WRIT PETITION NO. 17911 OF 2024**

Timber Sales Pvt Ltd And Anr ...Petitioners
Versus
Union Of India Thr The Secretary Ministry Of Finance & Ors ...Respondents

**WITH
WRIT PETITION NO. 13976 OF 2025**

M/s. Kamdhenu Realities Thru. Partner ...Petitioner
Versus
Asst. Commissioner Cgst And Cex Division Iii Belapur & Anr ...Respondents

**WITH
WRIT PETITION NO. 16123 OF 2025**

Precision Mulds And Mouldings LLP ...Petitioner
Versus
Union Of India Ministry Of Finance And Ors ...Respondents

**WITH
WRIT PETITION NO. 16169 OF 2025**

Unitech Automobiles Private Limited ...Petitioner
Versus
Joint Commissioner CGST C Ex Anti Evasion & Ors. ...Respondents

WITH
WRIT PETITION NO. 16075 OF 2025

Ms Saptashree Tech World ...Petitioner
Versus
Union Of India & Ors. ...Respondents

WITH
WRIT PETITION NO. 1449 OF 2025

Urja Techniques India Pvt Ltd ...Petitioner
Versus
Union Of Inia Ministry Of Finance Dept Of Revneu Throu.
The Secretary Revenue And Ors ...Respondents

WITH
WRIT PETITION NO. 957 OF 2025

Ttc Midc Industries Association ...Petitioner
Versus
Union Of India Department Of Revenue Through,
The Secretary Revenue ...Respondents

WITH
WRIT PETITION NO. 16923 OF 2025

Midas Touch ...Petitioner
Versus
Union Of India Thr The Secretary And Ors ...Respondents

WITH
WRIT PETITION NO. 771 OF 2025

M/s. Jove Steels Pvt. Ltd. Thr. ...Petitioner
Its Authorized Sig. Sanjay R. Gupta
Versus
Union Of India Thr. Thr Ministry Of Law And Justice & Anr. ...Respondents

WITH
WRIT PETITION NO. 487 OF 2025

Sandoz Private Limited ...Petitioner
Versus
Union Of India Thr Secretary And Ors ...Respondents

AND
WRIT PETITION NO. 14434 OF 2023

Siemens Ltd. ...Petitioner
Versus
Union Of India And Ors. ...Respondents

AND
WRIT PETITION NO. 15873 OF 2025

M/s. Panacea Biotec Ltd. ...Petitioner
Versus
Union Of India And Ors. ...Respondents

AND
WRIT PETITION NO. 2676 OF 2026

Shamala Lahuraj Mali ...Petitioner
Versus
Union Of India And Ors. ...Respondents

AND
WRIT PETITION (St.) NO. 36498 OF 2025
(Not on Board)

Bhavna Auto Pureinfra Pvt. Ltd. ...Petitioner
Versus
Union Of India And Ors. ...Respondents

Sr. Adv Rohan Shah a/w Mr. Mohammed Anajwalla a/w Mr. Prathamesh Chavan
i/b. India Law Alliance, for the Petitioner In WP/4435/2025.

Mr. Sri Sabari i/b. Ms. Sharon Patole, for the Petitioner In WP(L)/28746/2025.

Mr. Bhavik Salia a/w Ms. Savita Dwivedi,i/b. Sanjaykumar Dwivedi, for the
Petitioner in WP(L)/21731/2025, WP(L)/22147/2025 & WP(L)/26060/2025.

Mr. Snehil Rai, for the Petitioner In WP(L)/10287/2025.

Mr. V. Sridharan Senior Advocate (through VC) a/w. Mr. Sahil Parghi, Mr. Sriram
Sridharan, Ms. Vidhi Jain,for the Petitioner In WP/2605/2025, WP/2580/2025,
WP/2221/2025.

Mr. Rohan Kadam a/w. Mr. Ishaan Patkar, Mr. Prakhar Parekh, Ms. Azraa
Millwalla, Ms. Arya Gadagkar, Mr. Jai Sanyal, for the Petitioner in
WP/2290/2025.

Mr. Kunal Bhanage a/w Mr. Vasim Siddiqui, Mr. Akshay Pawar, Ms. Priyanka
Acharrya, for the Petitioner In WP(L)/34312/2025.

Ms. Neyra Jeejabhoy, for the Respondent State of Maharashtra In
WP(L)/34312/2025.

Mr. Jitendra B. Mishra a/w. Ms. Sangeeta Yadav, Mr. Umesh Gupta, Mr. Rupesh
Dubey, Mr. Ashutosh Mishra, for the Respondent In WP/2290/2025.

Mr. Jitendra B. Mishra a/w. Mr. Rupesh Dubey, for the Respondent No. 4 In
WP(L)/12070/2025.

Mr. Jitendra B. Mishra a/w. Ms. Sangeeta Yadav, Mr. Rupesh Debey, for the
Respondnet No. 1 , 3 & 4 In WP/2580/2025 & WP/2605/2025.

Mr. Jitendra B. Mishra a/w. Ms. Sangeeta Yadav, Mr. Ashutosh Mishra, Mr.
Rupesh Dubey, for the Respondent No. 1, 3, 4, 5 & 6 In WP/3357/2025.

Mr. Ram Ochani a/w Ms. Sangeeta Yadav, for the Respondent In
WP(L)/21731/2025.

Mr. Ram Ochani a/w Ms. Sangeeta Yadav, for the Respondent No. 1,2, & 3 In

WP(L)/26060/2025.

Mr. Satyaprakash Sharma a/w. Ms. Mamta Omle, Ms. Vaishali Malekar, for the Respondent No. 4 & 5 In WP(L)/28746/2025.

Mr. Amar Mishra AGP, for the Respondent No. 1 & 5 In WP(L)/34312/2025.

Ms. Jyoti Chavan Addl. GP, for the Respondent No. 4 & 5 In WP/2290/2025.

Ms. Jaymala Ostwal Addl. GP, for the Respondent No. 4 In WP/4435/2025.

Mr. Amar Mishra AGP, for the Respondent No.3,4,5 In WP(L)/11239/2025 & Respondent No. 1, 2 & 3 In WP(L)/12070/2025.

Mr. Himanshu Takke AGP, for the Respondent No. 2 In WP/2580/2025.

Mr. Mohit Jadhav AGP, for the Respondent No. 2 In WP/2605/2025.

Mr. Himanshu Takke AGP, for the Respondent 2 & 3 In WP/2221/2025.

Mr. Amar Mishra AGP, for the Respondent No. 3,4,5 & 6 In WP(L)/21731/2025.

Ms. Jyoti Chavan Addl. GP, for the Respondent No. 6 In WP(L)/22147/2025.

Mr. Manish Upadhye AGP, for the Respondent No. 2 In WP/3557/2025.

Ms. Jyoti Chavan Addl GP a/w. Ms Varsha Sawant AGP, for the Respondent Nos. 2,3,4,5,& 6 In WP(L)/26060/25.

Ms. Jyoti Chavan Addl GP a/w. Ms. Rita Joshi AGP, for the Respondent No. 2 & 3 In WP(L)/28746/2025.

Ms. Shruti Vyas a/w. Mr. Abhishek Mishra, for the Respondent In WP/4435/2025.

Mr. J. B. Mishra a/w. Mr. Abhishek Mishra, for the Respondent In WP(L)/10301/2021.

Mr. J. B. Mishra a/w. Mr. Abhishek Mishra, for the Respondent No. 1, 2 In WP(L)/17911/2024. Mr. Satyaprakash Sharma a/w. Ms. Mamta Omle, for the Respondent No. 1,4 & 5, In WP(L)/28746/2025.

Mr. Ram Ochani a/w. Ms. Suman Kumar Das, for the Respondent No. 1 to 5 & 7 In WP(L)/22147/2025.

Mr. Bharat Raichandani (through VC) a/w. Mr. Pritesh Kumar, i/b. UBR Legal for the Respondent In WP/3557/2025.

Mr. Vijay Kantharia a/w. Ms. Megha Bajoria, Mr. Chirag Sawant, for the Respondent No. 4 & 5 In WP/2605/2025.

Mr. Karan Adik a/w. Mr. Harsh Lad, Mr. S Uapurkar, Mr. Karupa , for the Respondent No.1.

Mr. Prakash Shah, Senior Advocate (through VC) a/w Mr. Jas Sanghavi, Mr. Mihir Mehta, Mr. Mohit Raval, Mr. Vikas Poojary i/b PDS Legal, for Petitioner in WP/16076/2025.

Mr. Prakash Shah, Senior Advocate (through VC) a/w Mr. Jas Sanghavi, Mr. Mihir Mehta, Mr. Mohit Raval, Ms. Linzy Sharan i/b PDS Legal, for Petitioner in WP/16075/2025.

Mr. Nitin Thakker, Senior Advocate a/w Mr. Indrajeet S. Yadav i/b Bharatiya Legal Advocates & Associates, for Petitioner in WP/12013/2025.

Mr. Abhishek A. Rastogi a/w Pooja M Rastogi , Ms. Meenal Songire, Ms. Aarya More, for Petitioner in WP/15873/2025.

Mr. Gopal Mundhra a/w Mr. Harsh Shah, Mr. Kalp Saraiya i/b Economic Laws Practice, for Petitioner in WP/16665/2024, WP/957/2025.

Sr Adv Rohan Shah a/w Surabhi Prabhudesai ,Mohammed Anajwalla i/b Swamy Associates for Petitioner in WP 487/25.
Sr. Adv Mr Rohan Shah a/w Gopal Mundra a/w Surabhi Prabhudesai, Mohammed Anajwalla,Swati Agarwal i/b Economic Law Practice for Petitioner in WP 14434/23.
Adv M P Sharma a/w Mamta Omle for Resp no 1 in WP 14434/23.
Mr. Bhavik Salia a/w Ms. Savita Dwivedi for Petitioner in WP/10417/2025, WP/10407/2025, WP/10410/2025, WP/11643/2025, WP/11644/2025, WP/11645/2025.
Mr. Keval Shailesh Shah, for Petitioner in WP/16169/2025.
Mr. Aditya Bapat a/w Utkarsh Pawar i/b S. K. Legal Associates LLP, for Petitioner in WP/9417/2025.
Mr. Mohammed Anajwalla i/b Swamy Associates, for Petitioner in WP/487/2025.
Mr. Jitendra Motwani i/b Trilegal, for Petitioner in WP/1596/2025.
Mr. Bharat Raichandani (through VC) a/w Bhagrati Sahu i/b M/s. Solicis Lex, for Petitioner in WP/6041/2025.
Mr. Vishwa Raj Singh a/w Mr. Harjot Singh Alang i/b Abhishek Salian, for Petitioner in WP/771/2025.
Ms. Garima Agrawal a/w Mr. Yash Dedhia i/b Wadia Ghandy & Co., for Petitioner in WP/9014/2025.
Mr. Arun Jain for Petitioner in WP/4862/2025, WP(st)/29664/2025.
Ms. Ritika Agarwal a/w Ms. Yaminee Verma, Mr. Yash Chandraprakash i/b M/s. Acelegal, for Petitioner in WP/13976/2025, WP/6029/2025, WP/10312/2025,WP/10301/2025, WP/16605/2024, WP/13178/2025.
Mr. Snehil Rai, for Petitioner in WP/10287/2025.
Adv Satyaprakash sharma a/w Sangeeta Yadav for Resp no 1,2 in WP 10287/25.
Mr. Prathamesh Chavan i/b India Law Alliance, for Petitioner in WP/17911/2024 and for Applicant in IA(st)/4872/2025.
Dr. Avinash Poddar (through VC) a/w Ms. Deepali Kamble, for Petitioner in WP(L)/11239/2025, WP/13609/2025, WP(L)/29874/2025.
Mr. V. Sridharan, Senior Advocate (through VC) a/w Mr. Sriram Sridharan, Devanshi Sharma, for Petitioner in WP/5003/2025, WP/10496/2025.
Mr. Bharat Raichandani (through VC) a/w Mr. Pritesh Kumar i/b UBR Legal Advocates, for Petitioner in WP/3557/2025, WP/6041/2025.
Mr Rohan Shah Senior Advocate a/w Mr. Rajendra Barot a/w Mr. Suresh Varanasi, Mr. Sagnik Chatterjee,Mr. Asadulla Thangal, Mr. Ayush Chaddha, Ms. Gunjan Pande, i/b AZB Partners, for Petitioner in WP/4487/2025.
Ms. Jaymala Ostwal (Through VC) a/w Ms. Megha Bajoria, Mr. Chirag Sawant, for Respondent No. 4 in WP/957/2025, WP/9014/2025.
Mr. Siddharth Chandrashekhar a/w Mr. Harshad Shingnapurkar, Ms.Krupa Hasurkar, for Respondent No. 3 in WP/17911/2024,16923/25.
Mr. Karan Adik a/w Mr. Harshad Shingnapurkar, Ms. Krupa Hasurkar, for Respondent No. 1 in WP/10496/2025.
Ms. Maya Majumdar a/w Ms. Megha Bajoria, Mr. Chirag Sawant, for Respondent No. 2 in WP/10312/2025.
Ms. Maya Majumdar a/w Niyati Mankad a/w Priyanka Singh, for Respondent

No. 4 in WP/6041/2025.

Ms. Maya Majumdar a/w Ms. Sangeeta Yadav, for Respondent No. 2 in WP/9014/2025.

Ms. Neeti Punde a/w Mr. Harshad Shingnapurkar, Ms. Krupa Hasurkar, for Respondent – Customs in WP/10407/2025.

Mr. Deepak Singh (Through VC) i/b Ms. Sangeeta Yadav, for Respondent No. 2 in WP/13178/2025.

Ms. Niyati Mankad (Through VC) a/w Ms. Priyanka Singh, for Respondent No. 1, 3 in WP/12013/2025.

Mr. M. P. Sharma a/w Ms. Mamta Omle, for Respondent No. 1 in WP(st)/29664/2025.

Ms. Naira Jeejeebhoy, Special Counsel a/w Ms. Shruti D. Vyas, Addl. GP, Mr. Aditya R. Deolekar, AGP for the State in WP /957 / 2025, 16605/2024, 16076/2025, 13178/25, 17911/24, 13976/25, 16123/25, 16169/25, 16075/24, 1449/23, 16923/25, 1771/25, 1487/2025, WP/14434/2023, WP/16665/2024.

S.A. Prabhune AGP for State in WP 1786/2026, 1596/2025, 5003/2025, 4862/2025, 6029/2025, 4487/2025, 7416/2025, 6041/2025, 9417/2025, 9014/2025.

P J Gavhane AGP for State in WP 10496/2025, 9223/2025, 10287/2025, 10312/2023, 10417/25, 10301/25, 10407/25, 10410/25, 11643/25, 11644/25, 11643/23.

Ms. Naira Jeejeebhoy, Special Counsel for the State in WP – 13609/2025, 13976/2025, WP/15873/2025, WP/16075/2025, WP/16076/2025, WP/16169/2025, WP(ST)/34312/2025.

Mr. M. P. Sharma a/w Ms. Sangeeta Yadav, Mr. Ashutosh Mishra, for Respondent in WP/13976/2025.

Ms. Smita Thakur, for Respondent – Union of India in WP/9014/2025.

Mr. Subir Kumar a/w Ms. Sangeeta Yadav, Niyati Trivedi ,Diksha Pandey for Respondent in WP/6029/2025.

Mr. Ram Ochani a/w Ms. Sangeeta Yadav, for Respondent no 5 in WP/16075/2025, in WP/15873/2025, for Respondent No. 1, 2 in WP/10407/2025, for Respondent No. 2, 3 in WP/11643/2025,for Respondent No. 2, 7 in WP/11644/2025 & WP/11645/2025, for Respondent No. 1 , 2 , 7 in WP/10410/2025.

Mr. Siddharth Chandrashekhar a/w Mr. Abhishek Mishra, for Respondent in WP/771/2025.

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav, Mr. Ashutosh Mishra, Mr. Rupesh Dubey, for Respondent No. 5 in WP/957/2025, for Respondent No. 4 in WP/10301/2025, for Respondent No. 1, 2 in WP/17911/2024, on behalf of LM in WP/1449/2025, for Respondent No. 4 in WP/487/2025.

Mr. Jitendra B. Mishra a/w Mr. Abhishek R. Mishra, for Respondent No. 1, 4 in WP/1449/2025.

Ms. Maya Majumdar a/w Ms. Niyati Mankad (Through VC), Ms. Priyanka Singh, for Respondent No. 4 in WP/6041/2025.

Ms. Sangeeta Yadav, for Respondent No. 1 in WP/16169/2025, for Respondent No. 1 in WP/13976/2025, for Respondent in WP – 487/2025, 10287/2025,

17911/2024, 6029/2025, 9014/2025, 9557/2025, 11643/2025, 11644/2025, 11645/2025, 10407/2025, 10417/2025, 4487/2025, 10410/2025, 1449/2025.

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav, Mr. Rupesh Dubey, for Respondent in WP/16075/2025.

Mr. Satyaprakash Sharma a/w Mr. Saket Ketkar, Ms. Vaishali Malekar, for Respondent No. 4 in WP/9225/2025.

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav, for Respondent in WP/13178/2025.

Mr. Ram Ochani a/w Ms. Niyati Mankar (Through VC), Ms. Priyanka Singh, for Respondent No. 1 , 4, 5 in WP/16665/2024.

Mr. Ashutosh Mishra, for Respondent No. 1 – UOI in WP/9417/2025, WP/10496/2025, WP/11643/2025, WP/11644/2025, WP/11645/2025, for Respondent No. 2 – UOI in WP/9225/2025, WP/16605/2024.

Mr. Ram Ochani a/w Mr. Abhishek R. Mishra, for Respondent No. 1, 3 in WP/4487/2025.

Ms. Shruti Vyas a/w Ms. Mamta Omle, for Respondent No. 2, 7 in WP/10417/2025.

Mr. Ram Ochani a/w Mr. Suman Kumar Das, for Respondent No. 1 in WP/4862/2025, WP/5003/2025.

Adv Bhavik Shah for Petitioner in WP 10410/2025.

Adv Savita Dwivedi for petitioner in WP st 36498/2025.

Adv Ankita V i/b Veritas Legal for petitioner in WP 1786/2026.

Adv Kinnari Raut i/b Abhishek Salian for petitioner in WP 771/2025 a/w IA 7355/25.

Adv Adarsh Vyas for Resp no 1 UOI in WP 11239/25,4435/25,2290/25.

Adv Dharan Gandhi and Aanchal Vyas for Petitioner in WP 2676/26.

Adv Swapnil S Kolte a/w Raghav Kelkar in WP 16923/25.

Adv Prasannan Namboodiri a/w Pratibha NamBoodiri,Rishabh Sinha, Nakshatra Mahadik for Petitioner in WP 2491/26,2444/2026.

**CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.**

DATE: 25 FEBRUARY 2026

P.C.

1. This batch of petitions, raises common issues of law arising out of assignment/transfer of leasehold rights by lessees in favour of the third parties/assignees, which have been regarded by the respondent-revenue to be taxable under the provisions of Section 7(1)(a) read with Schedule II(2) of the CGST Act.

2. At the outset, it has been pointed out to us that in many of these petitions, interim orders are passed, and more particularly, considering that the issue of law has already been decided by the High Court of Gujarat in the case of **Gujarat Chamber of Commerce and Industry v. Union of India**¹. In the said case, the issue whether the assignment of leasehold rights in land along with the building thereon would constitute “supply” so as to levy GST under the charging provisions, i.e., Section 9 of the CGST Act was subject matter of consideration, which was answered in favour of the petitioners. The Court held that no tax could be levied under the said provisions, and more particularly, as observed in paragraph 83 of the said decision.

3. In the present proceedings, a common contention is that the legal position as laid down in **Gujarat Chamber of Commerce and Industry** (supra) would be required to be recognized and followed by the department, considering the settled principle of law that a decision of the High Court would become binding on the department. The grievance of the petitioner is that, nonetheless show cause notices are issued to the petitioners and in many cases, the show cause notices have been taken forward and orders are passed on the show cause notices, which have been assailed in the present petitions.

4. On behalf of the petitioners, our attention is also drawn to the decision of a coordinate Bench of this Court at the Nagpur Bench in the case of **M/s. Vidarbha Beverages Vs. Union of India**, Writ Petition No.861 of 2026, decided on 13 February 2026 and **M/s. Aerocom Cushions Private Limited vs. Assistant**

¹ (2025) 170 taxmann.com 251

Commissioner, (Anti Evasion), Writ Petition No. 2145 of 2025, decided on 9 January 2026, wherein, a similar issue has arisen for consideration of the Court. The Division Bench, considering the law as laid down in Gujarat Chamber of Commerce and Industry (supra), allowed the said petitions by setting aside the show cause notice issued to the petitioner. In the said case, the transactions in question was assignment of leasehold rights by the petitioner in favour of its assignee - M/s. Rishita Industries, which was held to be *per se* not a lease nor amounting to a sub-lease.

5. We find that a coordinate Bench of this Court on a batch of petitions in the case of **The Estate Investment Company Pvt. Ltd. vs. The Union of India**, Writ Petition No.2290 of 2025, by an order dated 5 December 2025, taking into consideration the said decision of the High Court of Gujarat in **Gujarat Chamber of Commerce and Industry** (supra), and considering the fact that in some of the petitions there was a challenge to the constitutional validity of the provisions of the CGST Act, issued notice to the learned Attorney General. The Court also granted interim protection to the effect that in such matters no coercive steps shall be taken against the petitioners based on the show cause notices which were impugned and/or orders if so passed. The relevant observations as made by the Court are required to be noted which reads thus:

“2. Learned counsel for the Petitioners, inter alia, rely upon the decision of the Gujarat High Court in the case of Gujarat Chamber of Commerce and Industry Vs. Union of India & Ors.’, which has taken the view that goods and service tax would not be leviable on assignment of leasehold rights of plot of land allotted on lease by the State Industrial Development Corporation and the building constructed thereon by the lessee or its successor (Assignor) to a third party (Assignee) on payment of lump sum because such an assignment by sale and transfer of leasehold rights of plot for a consideration would be assignment/sale/transfer of benefit arising out of "immovable property" by the

lessee Assignor in favour of the third party Assignee in it would then become the lessee of the Industrial Development Corporation in place of the original Allottee Lessee. Therefore, such assignment would not be covered under the scope of supply.

3. Learned counsel for the Revenue submits that the Revenue has appealed the Gujarat High Court's decision and the Hon'ble Supreme Court has also issued notice.

4. Learned counsel for the Petitioners pointed out that merely because a notice is issued is not a ground for this Court not to follow the decision of the Gujarat High Court which, according to them, is directly of the point.

5. In any event, we defer the hearing in all these matters to 6 February 2026 at 3.00 p.m. subject to overnight part heard matters.

6. In some of the matters in this batch, we have already granted ad interim orders. Accordingly, we direct that until the next date, in all these matters, no coercive steps shall be taken against the Petitioners based upon the impugned show cause notices and/or orders if already made.

7. In some of the Petitions, there is a challenge to the constitutional validity of some of the provisions of the CGST Act. Therefore, we have issued notices to the learned Attorney General. Today, it is pointed out that there are some other Petitions as well where the constitutional validity of some of the provisions of the CGST Act have been challenged. In those matters as well, we issue notices to learned Attorney General.

8. The Petitioners, who have challenged the constitutional validity of some of the provisions of the CGST Act, must, therefore, take immediate steps to serve such notice and file an affidavit of service.

9. If the parties wish to file further pleadings, they are granted liberty to do so. All pleadings must be completed by 25 January 2026.”

6. Some of these petitions are listed before us today. The protection as granted by the coordinate Bench by the aforesaid order has continued to operate in the petitions subject matter of the said order. There are however fresh petitions which are filed, which are part of these batch of petitions, which are listed before us today. Insofar as these petitions are concerned, on behalf of the petitioners it is stated that there is no ad-interim protection granted by the Court, similar to what has been granted on a batch of petitions in the case of “**The Estate Investment Company Pvt. Ltd. vs. The Union of India** (supra), hence a prayer for interim

orders to be passed in similar terms is made in the said writ petitions.

7. It is on such backdrop, we have heard learned counsel for the parties, we may also observe that the decision of the High Court of Gujarat in **Gujarat Chamber of Commerce and Industry** (supra) is assailed by the Revenue before the Supreme Court as also following the decision in the **Gujarat Chamber of Commerce and Industry** (supra), orders were passed by the High Court of Gujarat in other proceedings, one of such orders was passed in **M/s. Life Sciences Chemicals and Anr. vs. Union of India**. Such orders are also assailed by the Revenue before the Supreme Court in the case of **Union of India Vs. M/s. Life Sciences Chemicals and Anr.**, arising out of Judgment and Order dated 30 April 2025 passed on the SCA No.2086 of 2025, passed by the High Court of Gujarat at Ahmedabad challenged in the proceedings on the SLP (Diary) No.52380 of 2025, on which the following interim order was passed by the Supreme Court on 10 October 2025, which reads thus:

- “ 1. Delay condoned.
2. leave One of the issue arising in these special petitions is whether the assignment of leasehold rights constitute 'Transfer of Land' or amounts to 'Supply of Service' so as to make it liable for payment of GST.
3. A similar matter is drawing the attention of this Court in SLP(C) (D) No. 33270 of 2025.
4. Tag with SLP(C) (D) No.33270 of 2025.”

8. It is, thus, a clear position that the issue ‘whether the assignment of leasehold rights constitute “transfer of land” or amounts to “supply of service” so as to make it liable for payment of GST as decided by the High Court of Gujarat in **M/s. Life Sciences Chemicals and Anr. vs. Union of India** (supra) is assailed before the Supreme Court. The Supreme Court is seized with the issue as arising

in the said petitions as also recorded in paragraph 2 of the order in **Union of India vs. M/s. Life Sciences Chemicals and Anr.** (supra). In the aforesaid circumstances, we are of the opinion that it would be appropriate to await the decision of the Supreme Court on such issue.

9. However, in the light of the above discussion and considering the decisions of the High Court of Gujarat in **Gujarat Chamber of Commerce and Industry** (supra) and **M/s. Life Sciences Chemicals and Anr. vs. Union of India** (supra) which have not been stayed by the Supreme Court, as also considering the orders of the coordinate Bench of this Court in **The Estate Investment Company Pvt. Ltd.** (supra), we are of the opinion that petitioners would be required to granted interim protection. We accordingly passed the following order:

ORDER

- (i) **Rule** on all these petitions (except in those petitions where Rule has already been granted). Respondents waives service.
- (ii) Issue notice to the learned Attorney General on those petitions wherein the statutory provisions are challenged, returnable after eight weeks.
- (iii) Pending the hearing and final disposal of these petitions, no recovery under the impugned orders shall be adopted against the petitioners, as also in those cases where show cause notices have been issued and the same are yet to be adjudicated, the adjudication of such show cause notices shall remain stayed.

10. In the meantime, reply affidavits, if any to the petition, be placed on record within six weeks from today. Copies of the same be served on the advocate for the petitioners well in advance.

11. Liberty to the parties to apply in the event, the issue is decided by the Supreme Court and/or as and when felt necessary.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)

This order is corrected as per speaking to the minutes of the order dated 6th March 2026.