IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 11359 OF 2026

M/s. SVS Aqua Technologies LLP … Petitioner

Versus

Superintendent, Range IV, Division I (Shivajinagar), CGST Pune II Commissionerate & Ors. … Respondents

Mr. Sanket S. Bora a/w. Mr. Abhay H. Bore, Ms. Vidhi Punmiya, Adv. Amiya R. Das and Adv. Tejal P. Kharkar i/b SPCm Legal for the Petitioner.
Mr. Ram Ochani a/w. Ms. Sangeeta Yadav for the Respondents.

CORAM : M. S. KARNIK AND SANDESH D. PATIL, JJ.
DATED : 31st AUGUST, 2026.

P.C. :

1. Heard learned counsel for the petitioner.

2. It is the submission of learned counsel that an audit was conducted under Section 65 of the Central Goods and Services Tax Act, 2017 ('CGST Act' for short). Based on the audit, without there being any adjudication proceeding either under Section 73 or Section 74 of the CGST Act, the authority has directly proceeded to effect the recovery. This according to learned counsel for the petitioner is impermissible.

3. Mr. Ochani, learned counsel appears and fairly submits that in

all probabilities the impugned communication is just an administrative action and the same shall obviously culminate into a show cause notice for adjudication. If that is so, nothing would survive for consideration in the petition.

4. We find substance in the submission of Mr. Ochani as the notice is clearly under Rule 101 (5) of the Central Goods and Services Tax Rules, 2017. Rule 101 (5) reads thus:-

> *Rule 101 (5).- On conclusion of the audit, the proper officer shall inform the findings of audit to the registered person in accordance with the provisions of sub-section (6) of section 65 in FORM GST ADT-02.*

5. We thus find that on conclusion of audit, the proper officer has informed the findings of audit to the registered person in accordance with the provisions of sub-section 6 of Section 65 in Form GST ADT-02. The apprehension of the petitioner that the recovery will be effected on the basis of such information is misconceived. It is obvious that the GST Department shall take further action in accordance with the provisions of the CGST Act.

6. In such view of the matter, the petition is disposed of.

(SANDESH D. PATIL, J.) **(M. S. KARNIK, J.)**