

Ajay

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
O.O.C.J.**

**WRIT PETITION (L) NO.646 OF 2021**

Sanjiv Madhusudan Shah .. Petitioner  
**Versus**  
Assistant Commissioner of Central and  
Service Tax and Ors. .. Respondents

- .....  
• Mr. Vikram Nankani, Senior Advocate a/w. Aishwarya  
Athavale & Mr. Sanjiv Shah for the Petitioner.  
.....

**CORAM : UJJAL BHUYAN &  
MILIND N. JADHAV, JJ.**

**DATE : JANUARY 12, 2021.**

**P.C.:**

Heard Mr. Nankani, learned Senior counsel for the  
petitioner.

2. Issue notice returnable eight weeks.
3. Petitioner to serve respondents afresh and file affidavit  
of service.
4. Respondents may file reply affidavit by the returnable  
date.
5. Challenge made in this writ petition is to the notice to  
show cause cum demand issued by the Assistant  
Commissioner of Central Goods and Services Tax (CGST),

Mumbai West dated 28.12.2020 seeking to levy service tax upon the petitioner for the financial year 2014-15.

6. It is submitted that petitioner is an advocate by profession. Central Government has issued several exemption notifications whereby services provided by an individual as an advocate or as a partnership firm of advocates by way of legal services are exempt from the charge of service tax. That apart, there is a provision for recovering service tax from the service recipient. Ignoring the above, the impugned show cause cum demand notice has been issued mechanically.

7. Having heard learned counsel for the petitioner and on due consideration, we direct as an interim measure, there shall be stay of the impugned show cause cum demand notice dated 28.12.2020 until further orders.

8. Stand over to 15.03.2021.

9. This order will be digitally signed by the Private Secretary of this Court. All concerned to act on production by fax or email of a digitally signed copy of this order.

**[ MILIND N. JADHAV, J. ]**

**[ UJJAL BHUYAN, J. ]**