

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 1388 OF 2021

Shabbir Abbasali Rangwala. ...Petitioner.
Versus
Union of India and Others. ..Respondents.

Mr. Manohar Samal i/b Ratan Samal for the Petitioner.
Mr. Dhananjay B. Deshmukh for Respondent No. 2.
Mr. Siddharath Chandrashekhar for Respondent Nos. 1 and 3 to 6.

CORAM : NITIN JAMDAR &
ABHAY AHUJA, JJ.

DATE : 4 JANUARY 2023.

P.C. :

Heard learned counsel for the parties. The Petitioner has sought for the following reliefs :

- a) *This Hon'ble Court may be pleased to issue any Writ, Order or Direction that, this Hon'ble Court may deem fit in the nature and circumstances of the matter directing the Respondent No.5 to delete/set aside the Interest order levied on the gross tax liability amounting to Rs. 4,22,948/-, Rs.13,82,308/and Rs.11,95,870/- for the financial year 2017-18, 2018-19 and 2019-20 respectively.*
- b) *This Hon'ble Court may be pleased to issue any Writ, Order or Direction that, this Hon'ble Court may deem fit in the nature and circumstances of the matter directing the Respondent No. 5 to consider the judgment of Hon'ble Madras High Court in the matter of **M/s Refex Industries Limited v. Assistant Commissioner of CGST & Central Excise, Writ Petition Nos. 23360 and 23361 of 2019 dated 06/01/2020** and by applying the said principles laid down by*

Hon'ble Madras High Court or as may be determined by this Hon'ble Court direct the Respondent No.5 to delete the Interest charged on the gross tax liability.

- c) *This Hon'ble Court may be pleased to issue any Writ, Order or Direction that, this Hon'ble Court may deem fit in the nature and circumstances of the matter directing the Respondent No. 2 to withdraw the circular issued vide Circular No. F.NOCBEC-20/16/07/2020-GST dated 10/02/2020 and this Hon'ble Court may be pleased to declare such circular to be null and void and contrary to the provisions of the GST Act and Rules. 2017."*

Learned counsel for the Petitioner submits that without giving an opportunity, straightaway a notice for recovery has been issued on 17 February 2020. Learned counsel for the Respondent also accepts that the recalculation will have to be carried out in the case of the Petitioner.

2. That being the position, we set aside the order 17 February 2020. It is open to the Respondent to issue show cause notice to the Petitioner in respect of the subject matter of the order dated 17 February 2020 and it is open to the Petitioner to place before the authority the contentions raised in this petition and thereupon the Respondent–authority will take appropriate decision in the matter.

3. Writ petition is accordingly disposed of in above terms.

(ABHAY AHUJA, J.)

(NITIN JAMDAR, J.)