



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**CIVIL APPELLATE JURISDICTION**  
**WRIT PETITION NO. 2616 OF 2025**

NTT Data Business Solutions Pvt Ltd .. Petitioner  
Versus  
Union of India .. Respondent

*Mr. Bharat Raichandani (through VC), with Mr. Aman Mishra, Advocates for the Petitioner.*

*Ms. S. D. Vyas, Addl. G.P., with Mr. Aditya Deolekar, AGP, for Respondent Nos.2 and 3 State.*

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**CORAM: B. P. COLABAWALLA &  
FIRDOSH P. POONIWALLA, JJ.**  
**DATE: MARCH 3, 2025**

**P. C.**

1. Mentioned. Taken out of turn.
2. The above Writ Petition is filed challenging the impugned Garnishee Notice in Form DRC-13 dated 14<sup>th</sup> February 2025 issued by the State Tax Officer, Thane Division, Thane (Respondent No.3) instructing Respondent No.4 Bank to pay over a sum of Rs. 2,18,77,406/- to the Government for the tax payable by the Petitioner under the GST Act. A challenge is also laid to the impugned order dated 13<sup>th</sup> August 2024 issued by Respondent No.3 demanding the aforesaid amount from the Petitioner. Before issuance of the said order, a Show Cause Notice dated 31<sup>st</sup> May 2024

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was also issued. This Show Cause Notice is also challenged in the Writ Petition.

3. Over and above, the challenge to the Garnishee Notice, the Show Cause Notice, and the impugned order, a challenge is also laid to Notification No. 56/2023-Central Tax dated 28<sup>th</sup> December 2023 and Notification No. 56/2023-State Tax, No. MGST-1524/C. R.6/Taxation-1 dated 16<sup>th</sup> January 2024 issued under Section 168A of the Central Goods and Services Tax Act, 2017 (“**CGST Act**”) read with Section 168A of the Maharashtra Goods and Services Tax Act, 2017 (“**MGST Act**”).

4. In the Petition, several grounds are canvassed challenging the impugned order, the impugned Garnishee Notice, as well as the Show Cause Notice. One of the grounds canvassed is that the Show Cause Notice was never served upon the Petitioner, and hence, there has been a breach of the principles of natural justice which itself makes the impugned order vulnerable to challenge. If the impugned order goes, naturally the impugned Garnishee Notice cannot stand and would also have to be set aside.

5. This apart, it is the case of the Petitioner that in any event the impugned order passed on 13<sup>th</sup> August 2024 was for the Financial Year 2019-

2020. It is submitted that therefore, the impugned order ought to have been passed by 31<sup>st</sup> March 2024. However, the impugned order has been passed on 13<sup>th</sup> August 2024 on the strength of the Notifications dated 28<sup>th</sup> December 2023 and 16<sup>th</sup> January 2024 referred to by us above. It is the case of the Petitioner that these Notifications are *ultra vires* Section 168A of the CGST Act and the MGST Act because these Notifications have not been issued on the recommendation of the GST Council, and which is one of the mandatory requirements of Section 168A. If these Notifications are set aside, then, in any event, the impugned order cannot stand as the same would be time barred, was the submission.

6. The learned counsel for the Petitioner brought to our attention that in identical matters (where the aforesaid two Notifications are challenged), this Court has issued Rule and also granted interim relief to the Petitioner, namely, to restrain the Respondents from acting upon or taking further steps or proceedings in pursuance of the orders impugned therein. The learned counsel, therefore, submitted that in the present case also Rule be issued and appropriate interim relief be granted to the Petitioner.

7. On the other hand, Ms.Vyas, the learned AGP appearing on behalf of the State submitted that Section 168A was brought into force by

virtue of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020. Section 168A was enacted specifically to deal with cases like wars and pandemics etc, and which would include the Covid-19 Pandemic. She submitted that once this is the provision, and the fact that the Covid-19 Pandemic would be a force majeure event [as contemplated under Section 168A], no exception can be taken to the issuance of the said Notifications. As far as the question whether the Notifications have been issued on the recommendation of the GST Council, the learned AGP submitted that she is not in a position to state whether in fact the two subsequent Notifications dated 28<sup>th</sup> December 2023 and 16<sup>th</sup> January 2024 were issued on the recommendation of the GST Council, or otherwise.

8. Having heard the learned counsel for the parties, we are of the view that arguable questions are raised in the above Writ Petition. We also find that the issues raised in this Writ Petition are pending adjudication in several other Writ Petitions, including Writ Petition No.5146 of 2024 and Writ Petition No. 5471 of 2024. We find that the Hon'ble Gauhati High Court has infact already struck down these Notifications. Though on this issue, the Telangana High Court has held in favour of the Petitioner before it, the Telangana High Court came to the conclusion that because of the order of the Hon'ble Supreme Court in "Re-Cognizance for extension of limitation in

(2022) (1) TMI 385-SC ORDER”, the assessment was not time barred. This order of the Telangana High Court has been challenged before the Hon’ble Supreme Court, and which is pending adjudication. Once these are the facts, we are of the opinion that the Petitioner has not only made out a case for admission but also for grant of interim relief.

9. In these facts and circumstances, we issue **Rule**. Respondent Nos. 2 and 3 waives service. Notice of Rule be issued to the remaining Respondents.

10. As far as interim relief is concerned, we find that in similar matters (including one before the Nagpur Bench of this Court), this Court has directed the Respondents not to take coercive action against the Petitioner. Here also, since one of the issues is whether the Notifications dated 28<sup>th</sup> December 2023 and 16<sup>th</sup> January 2024 are valid or otherwise and whether the impugned order could have been passed [especially if the said Notifications are set aside], we find that a strong prima facie case is made out for granting interim relief to the Petitioner. In these circumstances, there shall be interim relief in terms of prayer clauses (g) and (h) which read thus:-

“(g) *this Hon’ble Court be pleased to grant an interim stay on the execution and implementation of the Impugned garnishee Notice issued in Form DRC-13 dated 14.02.2025 issued to the Respondent No.4*

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*and the Respondent No.4 be directed not to take any further action pursuant to the Impugned Order dated 13.08.2024 with respect to the accounts maintained by the Petitioner in the bank of Respondent No.4, pending the hearing and final disposal of this Petition;*

*(h) this Hon'ble Court be pleased to grant an interim stay on the operation, execution and implementation of the Impugned Order dated 13.08.2024 bearing reference number ZD270824040050S, issued by the Respondent No.3 and to direct the Respondent No.3 or any officers of Respondent No.1 and Respondent No.2 not to take any coercive and/or precipitative actions against the Petitioner, pending the hearing and final disposal of this Petition."*

11. We tag the above Writ Petition along with Writ Petition No.5146 of 2024 (OS) and Writ Petition No.5471 of 2024 (OS).

12. We grant liberty to the parties to apply in the event the matter before the Hon'ble Supreme Court is disposed of one way or the other.

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

**[FIRDOSH P. POONIWALLA, J.]**

**[B. P. COLABAWALLA, J.]**

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