



Pradnya

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 3682 OF 2023

Pepperfry Limited

Formerly Pepperfry Private Limited

Office at: Pepper fry House,

C/o MJ House, Survey 96A,

Next to UDHE House, Opp. Cipla

R & D Center, LBS Marg,

Vikhroli (W), 96 A 2 pt 40 B

Mumbai – 400083

Through its Authorized Representative

Jyoti Mishra

...Petitioner

Versus

1. **Union of India**

Through the Secretary

Department of Revenue,

Ministry of Finance,

North Block, New Delhi – 110 001

2. **State of Maharashtra**

Through the Secretary,

Ministry of Finance,

Department of Revenue,

Mantralaya, Mumbai – 400 001

3. **Central Board of Indirect Taxes
and Customs,**

Ministry of Finance,

North Block, New Delhi – 110 001

4. **Assistant Commissioner State Tax,**

(D-031), Investigation – A, Mumbai

Nodal – 7, Mazgaon, 6th Floor Cabin

G-06, New Building,

GST Bhavan, Mumbai 400010

...Respondents

Mr Bharat Raichandani, a/w Adv Jasmine Dixit i/b UBR Legal,
for the Petitioner.

Ms Jaymala Ostwal, Addl.G.P., for the Respondent-State.

Ms Sangeeta Yadav, for Respondent No.3.

**CORAM M.S. Sonak &
 Jitendra Jain, JJ.**
DATED: 17 October 2024

Oral Judgment (per M.S. Sonak J.):

1. Heard learned counsel for the parties.
2. Rule. The Rule is made returnable immediately at the request of and with the consent of the learned counsel for the parties.
3. Learned counsel for the parties agree that the issues raised in this Petition are identical to the issues that were involved in Writ Petition No.4500 of 2024 which was disposed of by us by our order dated 11 October 2024.
4. Accordingly, based on the reasoning in our order dated 11 October 2024, we allow this Writ Petition. Accordingly, the order dated 3 July 2023 is set aside and the matter is restored before the Respondent No.4. The Petitioner is granted two weeks time to file reply to the show cause notice dated 11 April 2023. After considering such reply and hearing the Petitioner, the show cause notice must be disposed of as expeditiously as possible, in any event, within eight weeks of receiving the reply. All contentions of all parties are left open.
5. The above relief is granted to the Petitioner subject to the Petitioner paying cost of Rs.50,000/-. Such cost must be paid within two weeks from today to the Prime Minister's

Relief Fund, and the payment of such costs shall be a pre-condition for receiving the benefit of this order.

6. The Rule in this Petition is disposed of in the above terms.

7. All concerned to act on an authenticated copy of this order.

(Jitendra Jain, J)

(M.S. Sonak, J)