



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

WRIT PETITION NO. 718 OF 2025

Himesh Foods Pvt. Ltd.

...Petitioner

Versus

Union of India

...Respondents

Mr. Abhishek Rastogi a/w Pooja Rastogi, Meenal Songire, Aarya More for Petitioner.

Mr. Jitendra Mishra a/w Sangeeta Yadav, Ashutosh Mishra, Rupesh Dubey for Mr. Amar Mishra, AGP Respondent-State.

Mr. Satyaprakash Sharma a/w Suman Kumar Das for Respondent No.6.

**CORAM:** G. S. KULKARNI &  
AARTI SATHE, JJ.

**DATE:** 20<sup>th</sup> JANUARY 2026

P.C.

1. Although the present Petition has been filed challenging the show cause notice dated 3<sup>rd</sup> August 2024 issued under Section 74 of the CGST Act, 2017 read with Section 74 of the State GST Act, it is evident from the record that, during the pendency of this Petition, an order dated 4<sup>th</sup> January 2025 came to be passed adjudicating the said show cause notice. It appears that the Petition was thereafter permitted to be amended, and the said adjudication order has also been impugned in the present proceedings.

2. At the outset, learned Counsel for the Petitioner has drawn our attention to an order passed by the co-ordinate Bench of this Court dated 2nd

December 2025 in *Hindustan Coca Cola Beverages Pvt. Ltd. v. Union of India through the Ministry of Finance & Ors.*, along with two other companion proceedings, wherein issues similar to those raised in the present Petition were under consideration. By the said order dated 2<sup>nd</sup> December 2025, the co-ordinate Bench admitted the petitions and granted interim relief in the nature of a stay on the impugned show cause notices.

3. Considering the nature of the controversy and the issue involved, Mr. Rastogi would submit that similar orders ought to be passed in the present case. He would particularly contend that, in the facts of the Petitioner's case, the authorities could not have adopted an approach of itemised sale of the products so as to classify the same at 18% for the period in question. Mr. Mishra would not dispute that similar proceedings are pending consideration before this Court.

4. In this view of the matter, we are inclined to pass similar orders, and accordingly, there shall be interim relief in the nature of a stay of the impugned order till the final disposal of the Petition. The Petition shall be listed along with other companion matters. As a short issue is involved, list the Petition for final hearing on 26<sup>th</sup> February 2026 (HOB).

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)