

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.4194 OF 2026

Matrix Cellular (International) Services Pvt.Ltd.,  
through its Autorised Signatory

Petitioner

versus

The Deputy Commissioner of State Tax  
(PUN-NOD-E-304/Bibvewadi-503),  
Nodal Division-3, Pune Cabin No.D-239, Pune.

Respondent

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Mr.Anurag Soan with Mr.Pritish Chatterjee, Mr.Malcolm Vaz for Petitioner.

Ms.Shruti D.Vyas, Additional Govt.Pleader with Mr.Aditya R.Deolekar, AGP, for  
for Respondent.

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

**DATE: 2<sup>nd</sup> April 2026**

**P.C.**

1. Heard learned counsel for the parties. This petition under Article 226  
of the Constitution of India is filed praying for the following substantive reliefs :

“a) that this Hon’ble Court be pleased to issue a writ of prohibition or any other appropriate writ, order or direction in the nature of prohibition under Article 226 of the Constitution of India, to restrain the Respondent from taking any coercive action of recovery of taxes pursuant to Order in Appeal dated 13.10.2025 and subsequent Rectification Order dated 18.2.2026 under the Central Goods and Services Tax Act, 2017 against the Petitioner till 30.06.2026;

b) that this Hon’ble Court be pleased to issue a writ of prohibition or any other appropriate writ, order or direction in the nature of prohibition under Article 226 of the Constitution of India, to restrain the Respondent from making any demand of tax or pre-deposit from the Petitioner till the pendency of the present Writ Petition before this Hon’ble Court.”

2. We do not delve into the facts of the case in detail, suffice it to observe  
that the Petitioner intends to challenge the order dated 18<sup>th</sup> February 2026 passed

by the Joint Commissioner of State Tax by approaching GST Tribunal. It is the Petitioner's case that a remedy under the provisions of Central Goods and Services Tax Act, 2017 ('the Act') to file an appeal is available to the Petitioner up to 30<sup>th</sup> June 2026 and in terms of the Government Notification dated 17<sup>th</sup> September 2025 read with Section 112 of the Act. The case of the Petitioner is that, however, although such a remedy is available with the Petitioner, coercive steps are being resorted against the Petitioner for recovery, and hence, present petition is filed.

3. Considering the aforesaid facts and circumstances of the case, we are of the opinion that as a remedy is available to the Petitioner under the Statute, which the Petitioner intends to avail, the same cannot be made illusory by resorting to recovery before the appeal period expires. In the event the Petitioner intends to file an appeal, the Petitioner will be required to pre-deposit 10% of the tax amount under the Act. In that event, even otherwise, the recovery cannot be resorted to.

4. In the aforesaid circumstances, we record the statement made on behalf of the Petitioner that on or before 30<sup>th</sup> June 2026, the Petitioner shall file an appeal with stay application before the Goods and Services Tax Tribunal against the order dated 18<sup>th</sup> February 2026 passed by the Joint Commissioner of State Tax on the rectification application of the Petitioner. In this view of the matter, we are of the opinion that no coercive action against the Petitioner shall be taken till the Petitioner files the appeal within a period of four weeks from today. All contentions of the parties on the proposed proceedings are expressly kept open.

5. It is clarified that in the event the Petitioner does not file an appeal with as may be permitted in law, the Department would be free to proceed to recover the tax dues in accordance with law.

6. Disposed of in the aforesaid terms. No costs.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)