

## HC: Parallel GST Proceedings by Different Authorities for Same Period and Issue Held Invalid; Actions Quashed to Prevent Conflicting Outcomes.

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REFER THE DECISION OF THE HON'BLE BOMBAY HIGH COURT IN THE CASE OF

HM Leisure vs. Assistant Commissioner of CGST Citation: (2025) 35 Centax 235 (Bom.)

In *HM Leisure v. Assistant Commissioner of CGST – (2025) 35 Centax 235 (Bom.)*, the Bombay High Court held that where the petitioner, engaged in operating bowling alleys and video gaming with its head office in **Bangalore** and a branch in **Goa**, had received **multiple show cause notices** from the **Goa GST authority** and the **DGGI, Mumbai** for the **same period and on identical issues**, initiation and continuation of **parallel proceedings** were impermissible.

The Court noted that since the **Karnataka High Court** had already stayed the **DGGI proceedings**, which also covered the Goa operations, the Goa GST authority **ought not to have proceeded independently** on the same matter. Allowing both authorities to continue would result in **conflicting findings and double jeopardy**, which is contrary to the scheme of the GST law ensuring uniform adjudication.

Accordingly, the Court **quashed the Goa authority's order and all consequential actions**, observing that once one competent authority was seized of the matter, others must **refrain from parallel proceedings**.

**Held: Parallel proceedings by different GST authorities on the same issue and period are invalid; all such overlapping actions must be quashed to prevent conflicting outcomes.**

**// भगवान महावीर का संदेश //**

**"जीवो और जीने दो" — यही हो हमारा संकल्प।**

**🙏 जय जिनेन्द्र 🙏**