



Rachana
Infrastructure Ltd.

Phone : 079 4917 2660

Website : www.rachanainfra.com

103, 104, 105, 1st Floor, Saumya Square,
Nr. Krish Cubical, Govardhan Party Plot,
Thaltej, Ahmedabad, Gujarat - 380 059.

E-mail : rachanainfra404@gmail.com
info@rachanainfra.com

CIN No. : L45203GJ2001PLC039725

Date - 31st October, 2026

To,
The Manager, Listing Department
National Stock Exchange of India Limited (NSE)
Exchange Plaza, Bandra Kurla Complex
Bandra (East), Mumbai – 400 051
Symbol: RACHANAINFRA

Subject: Disclosure under Regulation 30 of SEBI (LODR) Regulations, 2015 – Update on the Order received from GST Authority – Disposal of Writ Petition by the Hon'ble High Court of Judicature at Bombay, Nagpur Bench

Ref.: Our earlier intimation dated 31st March, 2026

Dear Sir/Madam,

In continuation of our earlier intimation dated 31st March, 2026 and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, we hereby inform you that the Hon'ble High Court of Judicature at Bombay, Nagpur Bench has disposed of the Writ Petition filed by the Company in respect of the show cause notice issued under Section 74 of the CGST Act, 2017 for the Financial Years 2019-20 and 2020-21, which culminated in the Order dated 27th March, 2026 passed by the Additional Commissioner, Central GST & Central Excise, Nagpur.

The details as required under the SEBI Circular are as follows:

Sr. No.	Particulars	Details
1	Name of the Authority / Court	Hon'ble High Court of Judicature at Bombay, Nagpur Bench at Nagpur
2	Reference to earlier disclosure	Disclosure dated 31st March, 2026 regarding Order No. 42/GST/ADC/VA/NGP-1/2025-26 dated 27th March, 2026 passed by the Additional Commissioner, Central GST & Central Excise, Nagpur, confirming demand of Rs. 11.69 Crore for the Financial Years 2019-20 and 2020-21 along with equivalent penalty and applicable interest under Section 74 of the CGST / Maharashtra GST Act, 2017.
3	Details of the proceedings	Writ Petition No. 4534/2026 filed by the Company (Rachana Infrastructure Limited Vs. Union of India, represented by the Secretary, Department of Revenue, Ministry of Finance & others), heard along with a batch of Writ Petitions (lead matter: Writ Petition No. 3425/2026).
4	Date of Order	Order dated 11th September, 2026 (as corrected vide order dated 9th October, 2026 in CAW No. 2542/2026)



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		and received by the company from AOR on 31 st October, 2026
5	Outcome / Brief details of the Order	<p>The Hon'ble High Court held that, under the law presently prevailing in the Bombay High Court, a single show cause notice under Section 74 of the CGST Act, 2017 cannot club different financial years / tax periods, following its decision in Writ Petition No. 2978/2026 and the judgments in Milroc Good Earth Developers and Rite Water Solutions (India) Ltd.</p> <p>Accordingly, the Writ Petition has been partly allowed and the impugned show cause notice has been quashed and set aside. The respondents are at liberty to reissue notices in terms of Sections 73 / 74 / 74A of the Act, if there is no other legal impediment. The petition has been disposed of with no order as to costs.</p>
6	Impact on financials, operations and other activities of the listed entity, quantifiable in monetary terms to the extent possible	<p>Consequent to the quashing of the show cause notice, the demand of Rs. 11.69 Crore along with penalty and interest confirmed by the aforesaid Order dated 27th March, 2026 does not survive as on date. In case the Department reissues fresh notice(s), the Company will take appropriate steps as per law. The Company does not expect any material impact on its financials, operations or other activities.</p>

A copy of the said Order of the Hon'ble High Court is enclosed herewith for your reference.

We request you to take the above information on your records.

Thanking you,

Yours faithfully,

FOR, RACHANA INFRASTRUCTURE LIMITED

**GIRISHKUMAR
OCHCHHAVLAL
RAVAL**

Digitally signed by
GIRISHKUMAR
OCHCHHAVLAL RAVAL
Date: 2026.10.31 17:51:48
+05'30'

GIRISHKUMAR OCHCHHAVLAL RAVAL

MANAGING DIRECTOR

DIN: 01646747

Encl.: Order



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH AT NAGPUR

WRIT PETITION NO. 3425/2026

**KC Overseas Education Private Limited Vs. The Joint Commissioner of CGST and
Central Excise Audit Commissionerate, Nagpur and others**

WITH

WRIT PETITION NO. 4820/2026

**M/s N G Power Tech Vs. The Superintendent (Audit) CGST Audit Commissionerate
and another**

WITH

WRIT PETITION No.2966/2026

**M/s LJM India Infrastructure Limited Vs. The Additional Commissioner, Central Tax
& Central Excise, Nagpur**

WITH

WRIT PETITION No. 4610/2026

**M/s Shyam Trading Company Vs. The Superintendent (Audit), Group – 17 / Circle
– VI and others**

WITH

WRIT PETITION NO. 5019/2026

M/s Somani Steels Vs. Joint Direct, DGGI, Nagpur & another

WITH

WRIT PETITION No. 6482/2026

**M/s Nirmay Infratech Vs. Additional Director, Directorate General of GST
Intelligence and another**

WITH WRIT PETITION No. 4534/2026

**M/s Rachna Infrastructure Limited Vs. Union of India, Represented by the Secretary,
Department of Revenue, Ministry of Finance & others**

Office Notes, Office Memoranda of Coram, Appearances, Court's orders or directions and Registrar's orders	Court's or Judge's orders
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WP No. 3425/2026

Mr. Kapil Hirani, Advocate for petitioner

Mrs. Ketki Jaltare Vaidya, Adv. for Respondent Nos.1 to 6

Mr. R.D. Heda, Adv.& Mr. Vaiman Chatap, Adv. for petitioner in WP
No. 4820/2026 & WP No. 4610/2026

Mr. Viswajeet Singh Uberoi, Adv.& Mr. G. Natrajan, Adv. for
petitioner in WP No. 2966/2026

Mrs. Ketki Jaltare Vaidya, Adv. for Respondent Nos.1 and 2 in WP
No. 4820/2026

Mr. Kunal Nalamwar, Adv. for Respondent in WP No. 2966/2026 &
4610/2026, 5019/2026

Mr. Abhishek J. Bhoot, Adv. for petitioner in WP No.5019/2026

Mr. Abhishek Kumar, Adv. for petitioner in WP No. 6482/2026

Mrs. Ketki Jaltare Vaidya, Adv. for Respondent Nos.1 & 2 in WP
No.6482/2026

Mr. Bharat Raichandani a/w Mr. Sarang Malode, Adv. for Petitioner
in WP No. 4534/2026

Corrected as per
order dt.
09.10.2026 in
CAW No.
2542/2026.

**CORAM: ANIL L. PANSARE, AND
NIVEDITA P. MEHTA, JJ.**

DATED : 11.09.2026

1. Leave to file reply is granted.

2. Heard.

2. The issue involved is covered by the order passed by us today in ***Writ Petition No. 2978/2026 (Ganesh Valmik Bawane Vs. Joint Director, Directorate General of GST)***. The issue pertains to clubbing notice under Section 74 of the Central Goods and Services Tax Act, 2017. We have taken a view that under the law presently prevailing in the Bombay High Court, a single show cause notice under Section 74 of the CGST Act cannot club different financial years / tax periods. Accordingly and for the reasons set out in the case of *Milroc Good Earth Developers* (supra) and *Rite Water Solutions (India) Ltd.* (supra), the petitions are partly allowed. The impugned show cause notices are quashed and set aside. However, the respondents are at liberty to reissue notices in terms of the provisions of Section 73 / 74 / 74A of the Act, if there is no other legal impediment.

4. The petitions are disposed of in the above terms with no order as to costs.

(NIVEDITA P. MEHTA, J.)

(ANIL L. PANSARE, J.)

MP Deshpande



(1)

903-WP-4534-2026

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

CIVIL APPLICATION (CAW) NO. 2542/2026**IN****WRIT PETITION NO. 4534/2026****M/S RACHNA INFRASTRUCTURE LIMITED****VS****UNON OF INDIA AND ORS.**

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's orders

Court's or Judge's orders

Mr. Sagar S. Malode, Advocate for the Applicant (s).

Mrs. K.H. Bhondge, AGP, for the Respondent No. 2.

CORAM : ANIL L. PANSARE AND NIVEDITA P. MEHTA, JJ.

DATE : OCTOBER 09, 2026.

1. Heard.
2. There occurred an inadvertent error in the order dated 11.09.2026. In the said order, the names of the parties in Writ Petition No. 4534/2026 and the advocates appearing in the said petition were not mentioned.
3. Necessary corrections shall be carried out immediately as per Paragraph No. 2 mentioned in the application, and the corrected copy shall be uploaded forthwith.
4. The application is allowed and disposed of accordingly.

(JUDGE)**(JUDGE)**