



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.15234 OF 2023

M/s. Pravin Masalewale

...Petitioner

Versus

The Union of India & Ors.

...Respondents

Mr. Prakash Shah a/w Mr. Jas Sanghavi and Mr. Mohit Raval i/b. PDS
Legal for Petitioner.

Ms. Sangeeta Yadav for Respondent Nos.1 to 5.

Ms. S. D. Vays, Addl. G. P. a/w. Ms. P. N. Diwan, AGP for Respondent
Nos.6 and 7.

CORAM : M. S. Sonak &
Jitendra Jain, JJ.

DATED : 9 December 2024

PC.:-

1. Heard learned counsel for the parties.
2. We grant Rule in this petition and direct that the ad interim order we made on 8 April 2024 should operate until the final disposal of this petition or until the interim order is modified.
3. Further, we direct the Customs Excise and Service Tax Appellate Tribunal (CESTAT) to dispose of Appeal No.E/86772/2021 instituted by the CCE as expeditiously as possible and preferably by 30 June 2025. All the parties should cooperate with the CESTAT to dispose of this appeal and not seek any unnecessary adjournments.
4. Once the appeal is disposed of, liberty is granted to the parties to apply to this Court. In fact, we direct the Petitioner to place the Tribunal's order on record within four weeks of such order being passed so that the matter is heard and the issue of further continuation interim

relief is decided. The Respondents should also inform the Court about the Tribunal's order as and when made and consider making appropriate applications for disposal of this petition or variation of interim relief. The Respondents, too, should place the Tribunal's order on record within four weeks of the pronouncement of said order.

5. Ms. Yadav submits that CCE has already applied for an early hearing of the appeal before CESTAT. Now that we have made this order, the application may not survive and could be disposed of by the CESTAT.

6. The Petitioner and Respondents before us should immediately place an authenticated copy of this order before the Tribunal to enable the Tribunal to list the matter for final hearing.

7. Ms Yadav waives service on behalf of Respondents 1 to 5, and Ms Vyas waives service on behalf of Respondents 6 and 7.

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

(Jitendra S. Jain, J.)

(M. S. Sonak, J.)