

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 & Others

.. Respondents.

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*Adv. Prakash Shah, Sr. Advocate with Adv. Jas Sanghavi i/b. PDS  
Legal, for the Petitioner.*

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

*Ms. Shruti D. Vyas, Addl. G.P. with Ms. P.N. Diwan, AGP, for  
Respondent-State.*

CORAM: B. P. COLABAWALLA &  
FIRDOSH P. POONIWALLA, JJ.

DATE: MARCH 17, 2025

**P. C.**

1. In the above Writ Petition, Rule was issued on 9<sup>th</sup> December, 2024 and the ad-interim order passed on 8<sup>th</sup> April, 2024 was to operate until the final disposal of this Petition, or until the interim order was modified. A further direction was given to the Customs Excise and Service Tax Appellate Tribunal (CESTAT) to dispose of Appeal No. E/86772/2021 instituted by the Commissioner of Central Excise as expeditiously as possible and preferably by 30<sup>th</sup> June 2025.

2. Once the Appeal was disposed of, liberty was granted to the parties to mention the above Writ Petition and also bring on record the Order passed by the CESTAT. We are informed that CESTAT has disposed of the Appeal filed before the Commissioner of Central Excise vide its Order dated 6<sup>th</sup> March, 2025.

3. The learned Counsel appearing on behalf of Respondent Nos. 1 to 5 states that they require time to bring the aforesaid Order on record and also take instructions as to what they propose to do in relation to the Order passed by the CESTAT, especially since it is against the Revenue. We, accordingly grant two weeks time to Respondent Nos. 1 to 5 to file an Affidavit in Reply, not only to bring the aforesaid Order on record, but also to state in the Affidavit what they propose to do with reference to the said Order.

4. Stand over to 7<sup>th</sup> April, 2025 under the caption “for Directions”.

5. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

**[FIRDOSH P. POONIWALLA, J.]**

**[B. P. COLABAWALLA, J.]**