

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 2290 OF 2025

The Estate Investment Company Pvt Ltd ...Petitioner

Versus

The Union Of India ...Respondent

WITH

WRIT PETITION(ST) NO. 8827 OF 2025

WITH

WRIT PETITION(ST) NO. 11239 OF 2025

WITH

WRIT PETITION(ST) NO. 12070 OF 2025

WITH

WRIT PETITION NO. 2580 OF 2025

WITH

WRIT PETITION NO. 2605 OF 2025

WITH

WRIT PETITION NO. 2221 OF 2025

WITH

WRIT PETITION(ST) NO. 21731 OF 2025

WITH

WRIT PETITION(ST) NO. 22147 OF 2025

AND

WRIT PETITION(ST) NO. 26060 OF 2025

AND

WRIT PETITION(ST) NO. 22159 OF 2025

AND

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 11643 OF 2025

AND

WRIT PETITION NO. 11644 OF 2025

AND

WRIT PETITION NO. 11645 OF 2025

AND

WRIT PETITION NO. 771 OF 2025

AND

WRIT PETITION NO. 957 OF 2025

WITH
WRIT PETITION NO. 1596 OF 2025
WITH
WRIT PETITION NO. 5003 OF 2025
WITH
WRIT PETITION NO. 4862 OF 2025
WITH
WRIT PETITION NO. 6029 OF 2025
WITH
WRIT PETITION NO. 4487 OF 2025
WITH
WRIT PETITION NO. 7416 OF 2025
WITH
WRIT PETITION NO. 6041 OF 2025
WITH
WRIT PETITION NO. 9417 OF 2025
WITH
WRIT PETITION NO. 9014 OF 2025
WITH
WRIT PETITION NO. 10496 OF 2025
WITH
WRIT PETITION NO. 9225 OF 2025
WITH
WRIT PETITION NO. 10287 OF 2025
WITH
WRIT PETITION NO. 10312 OF 2025
WITH
WRIT PETITION NO. 10417 OF 2025
WITH
WRIT PETITION NO. 10301 OF 2025
WITH
WRIT PETITION NO. 10407 OF 2025
WITH
WRIT PETITION NO. 10410 OF 2025
WITH
WRIT PETITION NO. 16605 OF 2024
WITH
WRIT PETITION NO. 16665 OF 2024
WITH
WRIT PETITION NO. 14434 OF 2023

WITH
WRIT PETITION NO. 17911 OF 2024
WITH
WRIT PETITION NO. 1449 OF 2025
WITH
WRIT PETITION NO. 487 OF 2025

Mr. Rohan Kadam a/w. Mr. Prakhar Parikh, Ms. Azra Milwalla, Ms. Arya Gadagkar, Mr. Jai Sanyal for the Petitioner in WP No. 2290 of 2025.

Dr. Avinash Poddar, a/w. Ms. Deepali Kamble for the Petitioner, in WP(L) No. 11239 of 2025, WP(L) No.29874 of 2025 & WP(L) No. 29812/2025.

Mr, Rohan Shah, Senior Advocate a/w. Mr. Mohammed Anajwalla, Mr. Anupam Dighe, Ms. Renita Alex, i/b. India Law Alliance for the Petitioner in WP(L) No. 8827 of 2025.

Mr. Bhavik Saha i/b. Savita Dwivedi, for the Petitioner in WP(L) No. 21731 of 2025.

Mr. Bhavik Saha i/b. Savita Dwivedi, for the Petitioner in WP(L) No. 22147 of 2025.

Mr. Arun Jain, for the Petitioner in WP No. 4862 of 2025

Mr. V. Sridharan Senior Advocate a/w. Mr. Sahil Parghi, Mr. Dhananjay Sethuraj.

Ms. Vidhi Jain, for the Petitioner in WP No.2605 of 2025.

Mr. V. Sridharan Senior Advocate a/w. Mr. Sahil Parghi, Mr. Dhananjay Sethuraj.

Ms. Vidhi Jain, for the Petitioner in WP No. 2580 of 2025.

Mr. V. Sridharan Senior Advocate a/w. Mr. Sahil Parghi, Mr. Dhananjay Sethuraj, Ms. Vidhi Jain, for the Petitioner in WP No. 2221 of 2025.

Mr. V. Sridharan Senior Advocate a/w. Mr. Sahil Parghi, Mr. Dhananjay Sethuraj.

Ms. Vidhi Jain, for the Petitioner in WP No. 5003 of 2025.

Ms. Sangeeta Yadav, for the Respondent in WP(L) No. 21731 of 2025.

Mr. Jitendra B. Mishra, a/w. Ms. Sangeeta Yadav, Mr. Umesh

Gupta, Mr. Rupesh Dubey, Mr. Ashutosh Mishra for the Respondent in WP No. 2290 of 2025, WP No. 2580 of 2025 & WP No.2605 of 2025.

Mr. Harshad Shingnapurkar, for the Respondent in WP No. 221 of 2025.

Mr. J. B. Mishra a/w. Mr. Ashutosh Mishra, Mr. Rupesh Dubey, for the Respondent/*UOI* in WP(L) No. 12070 of 2025.

Mr. Mohit Jadhav Addl GP, for the Respondent No. 2 in WP(L) No. 14379 of 2025.

Mr. Ram Ochani a/w. Ms. Suman Kumar/ Das, for the Respondent in WP(L) No. 22147 of 2025.

Ms. Shruti Vyas a/w. Ms. Niyati Mankand (Through VC), for the Respondent No. 2 in WP(L) No. 8827 of 2025.

Mr. Vijay H. Kantharia a/w. Ms. Megha Bajoria for the Respondent 4 & 5 in WP No. 2605 of 2025.

Ms. Jyoti Chavan Addl. Gp, for the Respondent in WP No. 2290 of 2025.

Mr. Himanshu Takke AGP, for the Respondent in WP(L) No. 8827 of 2025, WP No. 2580 of 2025 & WP No. 2221 of 2025.

Mr. Amar Mishra AGP, for the Respondent in WP(L) No. 11239 of 2025, WP(L) No. 12070 of 2025 & WP(L) No. 21731 of 2025.

Mr. Mohit Jadhav Addl. GP, for the Respondent in WP No. 2605 of 2025.

Mr. Bhavik Saha i/b. Savita Dwivedi, for the Petitioner in WP(L) No. 26060 of 2025.

Mr. Abhishek Salian a/w Ms. Kinnari Raut, for Petitioner.

Mr. Siddharth Chandrashekhar a/w Mr. Abhishek Mishra, for Respondents.

Mr. Bharat Raichandani a/w Ms. Dhanistha Kawale i/b UBR Legal, Advocate for the Petitioner in WP No. 6041 of 2025.

Mr. Arun Jain, Advocate for the Petitioner in WP(L) No. 29664 of 2025.

Ms. Garima Agrawal i/b Wadia Ghandy & Co., Advocate for the Petitioner in WP No. 9014 of 2025.

Mr. Gopal Mundhra a/w Ms. Ginita Bodani, Mr. Harsh Shah, Mr. Kalp Saraiya i/b Economic Laws Practice, Advocate for the Petitioner in WP No. 957 of 2025.

Mr. Chirag Shetty a/w Mr. Jitendra Motwani i/b Economic Laws Practice, Advocate for the Petitioner in WP No. 1596 of 2025.

Mr. Ameet Mehta a/w Mr. Bharat Raichandani, Ms. Sheetal Pandya, Ms. Prathama Savji i/b Solicis Lex, Advocate for the Petitioner in WP No. 6041 of 2025.

Ms. Ritika Agarwal a/w Ms. Yaminee Verma i/b M/s Acelegal, Advocate for the Petitioner in WP No. 6029 of 2025, WP No. 10312 of 2025, WP No. 10301 of 2025, WP No. 16605 of 2024.

Mr. Snehil Rai a/w Mr. Nigel Quraishy, Ms. Shruti Dubey, Advocate for the Petitioner in WP No. 10287 of 2025.

Ms. Lubna Shaik i/b S. K. Legal Associates LLP, Advocate for the Petitioner in WP No. 9417 of 2025.

Mr. Rohan P. Shah, Senior Advocate a/w Mr. Gopal Mundra, Ms. Surabhi Prabhudesai, Mr. Mohammed Anajwalla i/b Economic Laws Practice, Advocate for the Petitioner in WP No. 14434 of 2023.

Mr. Rohan P. Shah, Senior Advocate a/w Mr. Mohammed Anajwalla, Ms. Ginita Bodani, Mr. Harsh Shah, Mr. Kalp Saraiya i/b Economic Laws Practice, Advocate for the Petitioner in WP No. 16665 of 2024.

Mr. Rohan P. Shah, Senior Advocate a/w Mr. Mohammed Anajwalla i/b Swamy Associates, Advocate for the Petitioner in WP No. 487 of 2025.

Mr. Anupam Dighe a/w Ms. Renita Alex i/b India Law

Alliance, Advocate for the Petitioner in WP No. 17911 of 2024 a/w IA(st) No. 4872 of 2025.

Mr. Rohan Shah, Senior Advocate a/w Ms. Vidushi Maheswari, Mr. Rajendra Barot, Mr. Suresh Varanasi, Mr. Sagnik Chatterjee, Mr. Asadulla Thangal, Mr. Ayush Chaddha, Ms. Gunjan Pande, Ms. Aditi Nazre, Mr. Mohammed Anajwalla i/b AZB & Partners, Advocate for the Petitioner in WP No. 4487 of 2025.

Mr. Bhavik Salia i/b Ms. Savita Dwivedi, Advocate for the Petitioner in WP No. 11643 of 2025, WP No. 11644 of 2025, WP No. 11645 of 2025, WP No. 10417 of 2025, WP No. 10407 of 2025, WP No. 10410 of 2025.

Mr. Rohan Kadam a/w Mr. Prakhar Parikh, Ms. Azra Milwalla, Ms. Arya Gadagkar, Mr. Jai Sanyal i/b M/s. Rashmikant & Partners, Advocate for the Petitioner in WP No. 2290 of 2025.

Dr. Birendra Saraf, Advocate General a/w Ms. Naira Jejeebhoy, Special Counsel a/w Ms. Shruti D. Vyas, Addl. GP, Mr. Aditya R. Deolekar, Mr. Jay Sanklecha, B Panel a/w Mr. Tanmay Pawar for Respondent – State in all Petitions.

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav, Mr. Ashutosh Mishra, Mr. Rupesh Dubey for Respondent No. 5, 6 and 4 in WP No. 957 of 2025, WP No. 16665 of 2024 and WP No. 487 of 2025 respectively.

Mr. Ram Ochani a/w Adv. Suman Kumar Das for Respondent No. 1 in WP No. 5003 of 2025, WP No. 4862 of 2025.

Mr. Ram Ochani a/w Mr. Abhishek R. Mishra for Respondent No. 1 - 3 in WP No. 4487 of 2025 and for Respondent in WP No. 4437 of 2025.

Mr. Ram Ochani a/w Ms. Niyati Mankad for Respondent

No. 1, 4 and 5 in WP No. 16665 of 2025.

Ms. Smita Thakur a/w Adv. Ateeba Hasan for Respondent No. 1 –UOI in WP No. 9014 of 2025.

Ms. Mamta Omle i/b Adv. M. P. Sharma, for Respondent No. 1 in WP No. 14434 of 2023.

Ms. Shruti Vyas a/w Ms. Mamta Omle, for Respondent No. 2 & 7 in WP No. 10471 of 2025.

Ms. Megha Bajoria for Respondent No. 1 in WP No. 9014 of 2025 and for Respondent No. 1 & 4 in WP No. 957 of 2025.

Ms. Maya Majumdar a/w Ms. Megha Bajoria for Respondent No. 1 & 2 in WP No. 10312 of 2025.

Mr. Vijay Kantaria a/w Ms. Megha Bajoria for Respondent No. 4 & 5 in WP No. 2605 of 2025.

Mr. J. B. Mishra a/w Mr. Abhishek R. Mishra for Respondent No. 1 & 2 in WP No. 17911 of 2024 and for Respondent in WP No. 10301 of 2025, WP(st) No. 24442 of 2025.

Mr. Satyaprakash Sharma a/w Mr. Saket Ketkar, Adv. Harpreet Kaur Sethi for Respondent No. 4 in WP No. 9225 of 2025.

Mr. Satyaprakash Sharma a/w Ms. Sangeeta Yadav, Adv. Harpreet Kaur Sethi for Respondent No. 1 & 2 in WP No. 10287 of 2025.

Mr. Ashutosh Mishra for Respondent No. 2 – UOI in WP No. 9225 of 2025, and WP No. 16065 of 2024 and for Respondent No. 1 – UOI in WP No. 10496 of 2025 and WP No. 9417 of 2025.

Mr. Satyaprakash Sharma a/w Mr. Saket R. Ketkar for Respondent No. 4 in WP No. 9225 of 2025.

Mr. Satyaprakash Sharma a/w Ms. Sangeeta Yadav for

Respondent No. 1 & 2 in WP No. 10287 of 2025.

Mr. Siddharth Chandrashekar a/w Mr. Harshad Shingnapurkar, Soutrik Kar for Respondent in WP No. 17911 of 2024, WP No. 17311 of 2024.

Mr. J. B. Mishra a/w Ms. Sangeeta Yadav, Mr. Umesh Gupta for Respondent in WP No. 10301 of 2025.

Ms. Maya Majumdar a/w Ms. Sangeeta Yadav for Respondent in WP No. 9014 of 2025.

Mr. Subir Kumar a/w Ms. Sangeeta Yadav for Respondent in WP No. 6029 of 2025.

Mr. Jitendra Mishra a/w Ms. Sangeeta Yadav for Respondent No. 5 in WP No. 957 of 2025 and for Respondent in WP No. 1449 of 2025, WP No. 487 of 2025, WP No. 16665 of 2025, WP No. 17911 of 2024, IA(L) No. 4872 of 2025.

Ms. Maya Majumdar a/w Ms. Niyati Mankad for Respondent No. 4 in WP No. 6041 of 2025.

Mr. Ram Ochani a/w Ms. Sangeeta Yadav for Respondent in WP No. 10410 of 2025.

Ms. Sangeeta Yadav for Respondent in WP No. 10417 of 2025.

Mr. Karan Adhik a/w Mr. Harshad Shingnapurkar, Soutrik Kar for Respondent in WP No. 10496 of 2024.

**CORAM : M.S. Sonak &
Advait M. Sethna, JJ.**

DATED : 08 September 2025

P.C.:-

1. Mr. Birendra Saraf, learned Advocate General states that reply has been filed in Writ Petition No. 957 of 2025,

Writ Petition No. 16665 of 2024, Writ Petition No. 14434 of 2023 and this reply may be treated as the reply for the purposes of remaining petitions in this batch. Copies of the reply have been furnished to the learned counsel for the petitioners.

2. Therefore, in cases where no rejoinder has been filed by the petitioner, the petitioners are granted liberty to file and served such rejoinder by 26th September 2025.

3. List these matters on **10th October 2025 at 3.00 p.m** for direction.

4. Interim relief, if any, to operate till date.

5. Since certain provisions of the CGST Act have been challenged, issue notice to Attorney General.

6. Mr. Mishra, learned counsel for the revenue accepts notice on behalf of the Attorney General and waives service.

7. Learned Counsel for the petitioner states that Writ Petition No. 771 of 2025 is tagged along with this petitions.

8. Writ Petition (ST) No. 29664 of 2025 is not on board but the learned counsel for the petitioner mentions the same and states that this petition also involved the same issue, as in the above petitions. Accordingly, this petition is tagged along with this group.

(Advait M. Sethna, J)

(M.S. Sonak, J.)