

**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

INTERIM APPLICATION (L) NO.32850 OF 2025 (NOB. TOB)

WITH

WRIT PETITION(ST) NO. 8827 OF 2025

M/s Elite Clothing Company Private Limited ...Petitioner
Versus
Union Of India ...Respondent

WITH

WRIT PETITION (ST) NO. 11239 OF 2025

National Color Chem Corp
Through Its Partner Raj Kantilal Shah ...Petitioner
Versus
Union Of India ...Respondent

WITH

WRIT PETITION (ST) NO. 12070 OF 2025

Loksons Private Limited ...Petitioner
Versus
The State Of Maharashtra ...Respondent

WITH

WRIT PETITION NO. 2580 OF 2025

Golcha Minerals Private Limited ...Petitioner
Versus

Union Of India ...Respondent

**WITH
WRIT PETITION NO. 2605 OF 2025**

Golcha Talkum And Cosmetics Private Limited ...Petitioner

Versus

Union Of India ...Respondent

**WITH
WRIT PETITION NO. 2221 OF 2025**

Powerica Limited ...Petitioner

Versus

Union Of India ...Respondent

**WITH
WRIT PETITION (ST) NO. 21731 OF 2025**

Ayn And Getty Exports Private Limited ...Petitioner

Versus

Union Of India

Through The Secretary Ministry Of Law,
Justice And Company Affairs

...Respondent

**WITH
WRIT PETITION (ST) NO. 22147 OF 2025**

Offshore Marinotech Private Limited ...Petitioner

Versus

Union Of India

Through The Secretary Ministry Of Law,
Justice And Company Affairs

...Respondent

**WITH
WRIT PETITION NO. 3557 OF 2025**

Pn Nj Industries Pvt Ltd ...Petitioner

Versus

Union Of India

...Respondent

Union Of India And Ors. ...Respondents

**WITH
WRIT PETITION NO. 6029 OF 2025**

M/s. Shreenathji Tricity Realty LLP ...Petitioner

Versus

Union Of India

Thr Ministry Of Law And Justice Branch

Secretariat And Anr. ...Respondents

**WITH
WRIT PETITION NO. 4487 OF 2025**

Tokheim India Private Limited ...Petitioner

Versus

Union Of India

Thr. The Ministry Of Finance And Ors. ...Respondents

**WITH
WRIT PETITION NO. 7416 OF 2025**

International Products ...Petitioner

Versus

State Of Maharashtra

Thr. Commissioner Of State Tax And Ors. ...Respondents

**WITH
WRIT PETITION NO. 6041 OF 2025**

B Sorabji Through

Mr. Malcolm Maneck Mowdawala ...Petitioner

Versus

The Union Of India Through

The Revenue Secretary, Ministry Of Finance

Department Of Revenue And Ors. ...Respondents

**WITH
WRIT PETITION NO. 9417 OF 2025**

Vicky Agro Food Products And Supplies Pvt Ltd....Petitioner
Versus
Union Of India And Ors. ...Respondents

**WITH
WRIT PETITION NO. 9014 OF 2025**

Veka India Private Limited ...Petitioner
Versus
Union Of India
Thr. Ministry Of Finance Dept. And Anr. ...Respondents

**WITH
WRIT PETITION NO. 10496 OF 2025**

Vijlal Vithaldas And Sons ...Petitioner
Versus
Union Of India And Ors. ...Respondents

**WITH
WRIT PETITION NO. 9225 OF 2025**

Sagaon Energy Equipment Pvt. Ltd. ...Petitioner
Versus
The State Of Maharashtra
Thr. Commissioner Of State Tax And Ors. ...Respondents

**WITH
WRIT PETITION NO. 10287 OF 2025**

Manvinder Singh Chandok ...Petitioner
Versus
Union Of India And Ors. ...Respondents

**WITH
WRIT PETITION NO. 10312 OF 2025**

M/s. Concord Spaces ...Petitioner
Versus
Union Of India

Thr. Ministry Of Law And Justice And Anr. ...Respondents

**WITH
WRIT PETITION NO. 10417 OF 2025**

Harness Cable Connector Private Limited ...Petitioner

Versus

Union Of India Through
The Secretary Ministry Of Law,
Justice And Company Affairs And Ors. ...Respondents

**WITH
WRIT PETITION NO. 10301 OF 2025**

Builders Association Navi Mumbai And Anr. ...Petitioners

Versus

Union Of India Thru. Ministry And Ors. ...Respondents

**WITH
WRIT PETITION NO. 10407 OF 2025**

Chase Bright Steel Limited ...Petitioner

Versus

Union Of India Through
The Secretary Ministry Of Law Justice
And Company Affairs And Ors. ...Respondents

**WITH
WRIT PETITION NO. 10410 OF 2025**

Priyadarshini Microtech Private Limited ...Petitioner

Versus

Union Of India
Through The Secretary Ministry Of Law,
Justice And Company Affairs And Ors. ...Respondents

**WITH
WRIT PETITION NO. 16605 OF 2024**

Balaji Tricity Realty LLP ...Petitioner

Versus
Dy. Commissioner Of State Tax And Anr. ...Respondents

**WITH
WRIT PETITION NO. 16665 OF 2024**

Chambers Of Small Industry
Associations And Anr. ...Petitioners

Versus
The State Of Maharashtra
Throu. Commissioner Of State Tax And Ors. ...Respondents

**WITH
WRIT PETITION NO. 14434 OF 2023**

Siemens Ltd. ...Petitioner

Versus
Union Of India
Ministry Of Finance Department Of Revenue
Thr. The Secretary And Ors. ...Respondents

**WITH
WRIT PETITION NO. 17911 OF 2024**

Timber Sales Pvt Ltd And Anr. ...Petitioners

Versus
Union Of India Thr.
The Secretary Ministry Of Finance And Ors. ...Respondents

**WITH
WRIT PETITION NO. 1449 OF 2025**

Urja Techniques India Pvt Ltd ...Petitioner

Versus
Union Of India
Ministry Of Finance Dept Of Revenue
Through The Secretary Revenue And Ors. ...Respondents

**WITH
WRIT PETITION NO. 487 OF 2025**

Sandoz Private Limited ...Petitioner
Versus
Union Of India Thr Secretary And Ors. ...Respondents

**WITH
WRIT PETITION NO. 771 OF 2025**

M/s. Jove Steels Pvt. Ltd.
Thr. Its Authorized Sign. Sanjay R. Gupta ...Petitioner
Versus
Union Of India Thr.
The Ministry Of Law And Justice And Anr. ...Respondents

**WITH
WRIT PETITION NO. 11643 OF 2025**

Salim Ahmed Alimahomed ...Petitioner
Versus
Union Of India Through
The Secretary Ministry Of Law, Justice
And Company Affairs ...Respondent

**WITH
WRIT PETITION NO. 11644 OF 2025**

Raj Keshavdas Tejwaney ...Petitioner
Versus
Union Of India Through
The Secretary Ministry Of Law,
Justice And Company Affairs ...Respondent

**WITH
WRIT PETITION NO. 11645 OF 2025**

Tejas Chemical Industries Partnership Firm ...Petitioner
Versus
Union Of India Through
The Secretary Ministry Of Law,
Justice And Company Affairs ...Respondent

Mr. Jitendra B. Mishra, a/w. Ms. Sangeeta Yadav, Mr. Ashutosh Mishra, Mr. Rupesh Dubey, for the Respondent No. 1, 3, 4, 5 & 6 In WP/3557/2025.

Ms. Shruti Vyas a/w. Mr. Abhishek Mishra, for the Respondent No. 1 & 2 in WP(L) No. 8827 of 2025.

Mr. Karan Adik, a/w. Mr. Harshad V. Shingnapurkar, Mr. Soutrik Kar, for the Respondent, in WP/2221/2025.

Ms. Sangeeta Yadav, for the Respondent, in WP(L)/21731/2025.

Mr. J. B. Mishra a/w. Ms. Sangeeta Yadav, for the Respondent No. 1, 2 & 3 In WP/2290/2025 & WP/2580/2025, WP/2605/2025, WP/3557/2025.

Mr. Ram Ochani a/w. Ms. Sangeeta Yadav, for the Respondent in WP(L)/21731/2025.

Mr. Ram Ochani a/w. Ms. Suman Kumar Das, for the Respondent 1,2,3,4,5,& 7 in WP(L)/22147/2025.

Mr. Ram Ochani a/w. Ms. Sangeeta Yadav, for the Respondent No. 1,2 & 3 in WP(L)/26060/2025.

Ms. Jyoti Chavan Adl GP, for the Respondent No. 4 & 5 in WP/2290/2025.

Ms. Jaymala Ostwal Addl GP, for the Respondent No. 4 in WP(L)/8827/2025.

Mr. Amar Mishra AGP, for the Respondent No. 3, 4 & 5 in WP(L)/11239/2025 & WP(L)/12070/2025.

Mr. Himanshu Takke AGP for Respondent No. 2 in WP/2580/2025.

Mr. Mohit Jadhav Addl Gp, for the Respondent No. 2 in

WP/2605/2025.

Mr. Himanshu Takke AGP, for the Respondent No. 2 in WP/2221/2025.

Mr. Amar Mishra AGP, for the Respondent No. 3,4,5,6 in WP(L)/21731/2025.

Ms Jyoti Chavan Addl GP, for the Respondent No.6 in WP(L)/22147/2025.

Mr. Manish Upadhye AGP, for the Respondent No. 2 in WP/3557/2025.

Ms. Jyoti Chavan Addl. Gp, for the Respondent No. 3 to 6 in WP(L)/26060/2025.

Mr. Gopal Mundhra a/w Mr. Harsh Shah, Ms. Ginita Bodani, Mr. Kalp Saraiya i/b Economic Laws Practice, for the Petitioner in WP/957/2025.

Mr. Bharat Raichandani a/w Mr. Ameet Mehta, Ms. Sheetal Pandya, Sakshi Gandhi a/w Dhanistha Kawale i/b M/s. Solicis Lex, Advocate for the Petitioner in WP/6041/2025.

Mr. Abinash Pradhan a/w i/b Wadia Ghandy & Co., for the Petitioner in WP/9014/2025.

Ms. Chandni Tanna/w Ms. Renita Alex i/b India Law Alliance, Advocate for the Petitioner in WP/17911/2024 and for Applicant in IA(st)/4872/2025.

Mr. Jitendra Motwani a/w Ms. Rinkey Jassuja i/b Economic Laws Practice, Advocate for the Petitioner in WP/1596/2025.

Mr. Rohan Shah, Senior Advocate a/w Mr. Gopal Mundra, Ms. Surabhi Prabhudesai, Mr. Mohammed Anajwalla, Ms. Ginita Bodani, Mr. Kalp Saraiya i/b Economic Laws Practice, for the Petitioner in WP/14434/2023.

Mr. Rohan Shah, Senior Advocate a/w Mr. Gopal Mundra, Mr. Mohammed Anajwalla, Ms. Ginita Bodani, Mr. Harsh Shah, Mr. Kalp Saraiya i/b Economic Laws Practice, for the Petitioner in WP/16665/2024.

Mr. Rohan Shah, Senior Advocate a/w Mr. Mohammed Anajwalla, Mr. Naveenkumar S. i/b Swamy Associates, for the Petitioner in WP/487/2025.

Mr. Rohan Shah, Senior Advocate a/w Ms. Vidushi Maheshwari, Mr. Rajendra Barot, Mr. Suresh Varanasi, Mr. Sagnik Chatterjee, Mr. Asadulla Thangal, Mr. Ayush Chaddha, Mr. Mohammed Anajwalla, Ms. Gunjan Pande, Ms. Aditi Nazrei i/b AZB & Partners, for the Petitioner in WP/4487/2025.

Mr. Bhavik Salia i/b Ms. Savita Dwivedi for the Petitioner in WP/10417/2025, WP/10407/2025, WP/10410/2025, WP/11643/2025, WP//11644/2025, WP/11645/2025.

Mr. Harjot Singh Alang a/w Mr. Abhishek Salian, for Petitioner in WP/771/2025 & IA/7355/2025.

Ms. Ritika Agarwal a/w Ms. Yaminee Verma i/b M/s. Acelegal, Advocate for the Petitioner in WP/10301/2025, WP/6029/2025, WP/10312/2025, WP/16605/2024.

Mr. Arun Jain i/b Mr. Kartik Vig for Petitioner in WP(st)/29664/2025, WP/4862/2025.

Ms. Lubna Shaikh i/b S. K. Legal Associates LLP, for Petitioner in WP/9417/2025.

Mr. Nigel Quraishy a/w Mr. Snehil Rai, Advocate for the Petitioner in WP/10287/2025.

Mr. Siddharth Chandrashekhar a/w Mr. Harshad Shingnapurkar, Mr. Soutrik Kar for Respondent in WP/17911/2024.

Mr. Siddharth Chandrashekhar a/w Mr. Abhishek R. Mishra for Respondent in WP/771/2025 & IA/7355/2025.

Mr. Ashutosh Mishra for Respondent Nos.1 & 2 in WP/11643/2025, for Respondent No. 1 in WP/11644/2025, for Respondent No. 1 & 2 in WP/11645/2025.

Mrs. Vrishali Raje, AGP for the State in WP/11644/2025.

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav, Mr. Ashutosh Mishra, Mr. Rupesh Dubey, Mr. Abhishek R. Mishra for

Respondent No. 5 in WP/957/2025, for Respondent No.6 in WP/16665/2024, for Respondent No.4 in WP/487/2025, for Respondent No. 4 in WP/10301/2025, for Respondent No. 1 & 2 in WP/17911/2024, for Respondent in WP/1449/2025.

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav in IA(L)/4872/2025.

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

Mr. Ram Ochani a/w Mr. Abhishek Mishra for Respondent No. 1 & 3 in WP/4487/2025.

Mr. Sandesh D. Patil a/w Ms. Sangeeta Yadav for Respondent in WP/4487/2025.

Mr. Ram Ochani a/w Ms. Niyati Mankad (Through VC) a/w Ms. Priyanka Singh for Respondent Nos.1, 4 & 5 in WP/16665/2024.

Ms. Maya Majumdar a/w Ms. Niyati Mankad (Through VC) a/w Ms. Priyanka Singh for Respondent No. 4 in WP/6041/2025.

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

Mr. Karan Adik for Respondent No. 1 in WP/10496/2025.

Mr. Karan Adik (Through VC) a/w Mr. Harshad Shingnapurkar, Mr. Soutrik Kar for Respondent in WP/10496/2025.

Mr. Subir Kumar a/w Sangeeta Yadav for Respondent in WP/6029/2025.

Mr. Ashutosh Mishra for Respondent No. 1 – Union of India in WP/9417/2025, WP/10496/2025.

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

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

Mr. Ashutosh Mishra for Respondent No. 2 in WP/9225/2025,

WP/16605/2025.

Ms. Sangeeta Yadav for Respondent in WP/10417/2025.

Mr. Ram Ochani a/w Ms. Sangeeta Yadav for Respondent No. 1 & 2 in WP/10407/2025, for Respondent Nos.1, 2, 3 in WP/11644/2025 and WP/11645/2025, for Respondent Nos. 2, 7 in WP/11643/2025.

Ms. Neeti Punde a/w Mr. Harshad V. Shingnapurkar, Mr. Soutrik Kar for Respondent in WP/10407/2025.

Mr. Ram Ochani a/w Ms. Sangeeta Yadav a/w Ashutosh Mishra, for Respondent No. 1, 2, 7 in WP/10410/2025.

Ms. Maya Majumdar a/w Ms. Sangeeta Yadav for Respondent No. 2 in WP/9014/2025.

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

Ms. Jaymala Ostwal a/w Ms. Megha Bajoria for Respondent in WP/957/2025, WP/9014/2025.

Ms. Shruti Vyas a/w Ms. Mamta Omle for Respondent No. 7 in WP/10417/2025.

Ms. Shruti D. Vyas, Addl. GP a/w Mr. Aditya Deolekar, AGP for the State in WP/957/2025 a/w connected matters and in WP/11643/2025, WP/11644/2025, WP/11645/2025, WP (ST)/29664/2025

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

DATED : 10 October 2025

P.C.:-

1. Place all these matters for final disposal on **5 December 2025 at 3.00 pm** according to the orders earlier made subject to overnight part-heard matters.
2. In Writ Petition No.2290 of 2025, we grant the

Petitioner leave to amend in terms of the schedule annexed to Interim Application (L) No.32850 of 2025. This Interim Application is not on board. However, with the consent of the learned counsel for the parties, the same is taken on board and disposed of.

3. The amendment to be carried out within one week and served within the same period to the learned counsel appearing on behalf of the Respondents. If the Respondents wish to file response to the amended petition, they should file and serve a copy of such response latest by 14 November 2025. Rejoinder, if any to be filed by 21 November 2025.

4. Interim orders, if any in all these matters to continue till the next date. If any replies remained to be filed in any of these matters they must be filed and served latest by 14 November 2025. Rejoinders, if any, to be filed and served latest by 21 November 2025.

(Advait M. Sethna, J)

(M.S. Sonak, J.)