JVS.

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

WRIT PETITION (L) NO. 3983 OF 2026

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JAYANT VISHWANATH SALUNKE
Date: 2026.04.18 20:15:56 +0530

Bajaj General Insurance Company Ltd.	}	Petitioner
Versus		
Union of India & Ors.	}	Respondents

WITH
WRIT PETITION NO. 3127 OF 2025
WITH
WRIT PETITION NO. 4647 OF 2024
WITH
WRIT PETITION NO. 4775 OF 2024
WITH
WRIT PETITION NO. 1763 OF 2024

Mr. Rafique Dada with Mr. Gopal Mundhra, Ms. Steela Joseph and Ms. Anushree Kothari i/b. Economic Laws Practice, Advocates for Petitioners in all petitions.

Ms. S. V. Bharucha, Advocate for Respondent No. 1-UoI.

Mr. Jitendra B. Mishra with Mr. Amar Mishra and Mr.Ashutosh Mishra, Advocates for Respondent Nos. 2 & 3.

Ms. Maya Majumdar with Mr. Abhishek Mishra, Advocates for Respondent No. 4.

Mr. Jitendra B. Mishra with Ms. Sangeeta Yadav, Mr.ashutosh Mishra and Mr. Rupesh Dubey, Advocates for Respondent No.1 in WP/1763/2024.

Mr. Jitendra B. Mishra with Ms. Mamta Omle, Mr. Ashutosh Mishra and Mr. Rupesh Dube, Advocates for Respondent Nos.1 & 4 in WP/4647/2024.

Mr. Amar Mishra, AGP for State in WP/3983/2026, WP/3127/2026, WP/4775/2026 & WP/1763/2026.

Mr. Himanshu Takke, AGP for State in WP/4647/2026.

CORAM: SHREE CHANDRASHEKHAR, CJ. &
SHYAM C. CHANDAK, J.

DATE: 17th APRIL 2026

P.C.:

Mr. Rafique Dada, the learned senior counsel appearing for the petitioner states that the appeal under section 107 of the Maharashtra Goods and Service Tax Act, 2017 shall lie before the Commissioner (Appeals) SGST who has himself filed an affidavit opposing these writ petitions. The learned senior counsel, therefore, submits that the appeal, even if filed by the petitioner-Assessee, shall only be a formality in view of the firm stand taken by the statutory appellate authority supporting the impugned orders passed in this batch of writ petitions. The learned senior counsel further submits that the issue raised in this batch of writ petitions is a pure question of law which requires an authoritative determination by this Court so as to prevent filing of further petitions of similar nature.

2. However, Mr. Jitendra B. Mishra, the learned counsel appearing for the Revenue would submit that the petitioner-Assessee is required in law to make pre-deposit for entertaining the statutory appeals under section 107 and these writ petitions seek to short-circuit the requirement of pre-deposit.

3. Mr. Gopal Mundhra, the learned counsel assisting the learned senior counsel seeks adjournment for taking instructions on pre-deposit.

4. Post the matters on 30th April 2026 high on the “Supplementary Board”. On that date, the issue in respect of which the petitioner seeks determination by this Court shall be framed.

[SHYAM C. CHANDAK J.] **[CHIEF JUSTICE]**