

Rekha Patil

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 2517 OF 2026

Surya Enterprises ...Petitioner
Versus
Union of India ...Respondents

WRIT PETITION NO. 2072 OF 2026
(Sr. No. 17)

Avadhoot paper Products ...Petitioner
Versus
The State of Maharashtra and Ors. ...Respondents

CIVIL WRIT PETITION NO. 3898 OF 2026
(Sr. No.18)

Anwar Abbas Fodkar ...Petitioner
Versus
The State of Maharashtra and Ors. ...Respondents

CIVIL WRIT PETITION NO.5590 OF 2026
(Sr.No.19)

Shalimar Wires Industries Ltd ...Petitioner
Versus
The State of Maharashtra and Ors. ...Respondents

CIVIL WRIT PETITION NO. 6744 OF 2026
(Sr. No. 21)

Iraki Mohammed Muzaffar Naim ...Petitioner
Versus
The Assistant Commissioner of CGST and Central
Excise and Ors. ...Respondents

CIVIL WRIT PETITION NO. 7277 OF 2026
(Sr. No. 23)

United Breweries Limited ...Petitioner
Versus
Union of India and Ors. ...Respondents

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CIVIL WRIT PETITION NO. 1150 OF 2026

(Sr. No. 41)

Gurudev Texpro Dyeing Pvt Ltd

...Petitioner

Versus

Union of India and Ors.

...Respondents

CIVIL WRIT PETITION NO. 2494 OF 2026

(Sr. No. 43)

Sai Proviso Lifespace LLP

...Petitioner

Versus

Dy. Commission Of State Tax Sanpada And Ors

...Respondents

WITH

ORIGINAL WRIT PETITION (L) NO. 42522 OF 2025

WITH

WRIT PETITION NO. 929 OF 2026

WITH

WRIT PETITION (L) NO.5717 OF 2026

WITH

WRIT PETITION NO. 961 OF 2026

WITH

WRIT PETITION (L) NO. 6222 OF 2026

WITH

WRIT PETITION NO. 2050 OF 2026

WITH

WRIT PETITION (L) NO. 6867 OF 2026

WITH

WRIT PETITION (L) NO. 6979 OF 2026

WITH

WRIT PETITION NO. 4435 OF 2025

WITH

WRIT PETITION (L) NO.11239 OF 2025

WITH

WRIT PETITION (L) NO. 12070 OF 2025

WITH

WRIT PETITION NO. 2290 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 (L) NO. 21731 OF 2025
WITH
WRIT PETITION (L) NO. 22147 OF 2025
WITH
WRIT PETITION NO. 3557 OF 2025
WITH
WRIT PETITION NO. 2365 OF 2026
WITH
WRIT PETITION (L) NO. 28746 OF 2025
WITH
WRIT PETITION (L) NO.28752 OF 2025
WITH
WRIT PETITION (L) NO. 31013 OF 2025
WITH
WRIT PETITION NO. 1665 OF 2026
WITH
WRIT PETITION (L) NO.34776 OF 2025
WITH
WRIT PETITION (L) NO. 36132 OF 2025
WITH
WRIT PETITION NO. 4648 OF 2025
(Sr. No. 44)

Swastik Processor ...Petitioner
Versus
Union of India & Ors. ...Respondents

CIVIL WRIT PETITION NO.6218 OF 2026
(Sr. No. 49)

Dhiraj Industries ...Petitioner
Versus
The State of Maharashtra and Ors. ...Respondents
Versus
Dy. Commission Of State Tax Sanpada And Ors ...Respondents

Mr. Bharat Raichandani with Mahesh Raichandani, Bhagrati Sahu
i/b UBR Legal Advocate, for the Petitioner in WP/2517/2026,
WP/7277/2026, WP/3557/2025
Mr. Prithwiraj Choudhari with Kausarjahan Sayed, Ansh Desai i/b
Pythagoras Legal, for the Petitioners in WP/2072/2026 &
WP/5590/2026.

- Mr. Manohar Samal** with Aishwary Jain, Pramod Sanap, Shriny Patro & Prachitara Patra, for the Petitioner in WP/3898/2026.
- Mr. Jai Sanyal** i/b M/s. Rashmikanth & Partners, for the Petitioner.
- Ms. Deepali Kamble with A. Poddar (through V.C)** , for the Petitioner in WP/1150/2026.
- Mr. Srisabarirajan** i/b Sharan Patole , for the Petitioner in WP/28746/2025.
- Mr. Subir Kumar** with Niyati Mankad, Priyanka Singh, Manisha Yadav, for the Petitioner in WP/36132/2025.
- Mr. Gopal Mundhra** i/b Economic Laws Practice, for the Petitioner in WPL/6222/2026.
- Mr. Rohan Shah, Senior Advocate** with Vidushi Maheshwari, Mohammed Anajwalla, Ms. Renita Alex, Ms. Ruhi Konuri i/b India Law Alliance, for the Petitioner in WP/4435/2025.
- Mr. Piyush Shah** with Jash Saigal, for the Petitioner in WP/2050/2026.
- Mr. Shriram Sridharan**, for the Petitioner in WP/2580/2025, WP/2605/2025, WP/2221/2025, WPL/28752/2025, WPL/31013/2025 & WPL/34776/2025.
- Mr. Satya Prakash Sharma** with Mamta Omle, for the Respondent Nos. 1, 4 and 5 in WPL/28746/2025.
- Mr. Satya Prakash Sharma**, for the Respondent-UoI, in WP/1665/2026.
- Mr. Satya Prakash Sharma** with Niyati Mankad, for the Respondent Nos. 1, 2 and 3 in WP/3438/2026.
- Mr. Ram Ochani** with Suman Kumar Das, for the Respondent Nos. 1 to 5 & 7 in WPL/22147/2025.
- Mr. Ram Ochani** with Sangeeta Yadav, for the Respondent No.7 in WPL/21731/2025 & WP/2365/2026.
- Ms. Sangeeta Yadav**, for the Respondent in WP/2580/2025, WP/2608/2025, WPL/21731/2025, WPL/22147/2025, WP/3537/2025.
- Mr. Karan Adik** with Niyati Mankad, Priyanka Singh & Manisha Yadav, for the Respondents in WPL/28752/2025 & WP/2221/2025
- Mr. Rahul C. Thakur** i/b C. B. Thakur, for the Respondent in WP/6218/2026.
- Ms. Shruti Vyas** with A. R. Mishra, for the Respondent in WP/4435/2025.
- Mr. Jitendra B. Mishra** with Sangeeta Yadav , for the Respondent in WP/2290/2025 and for the Respondent Nos. 1, 3 and 4 in

WP/2580/2025 & WP/2605/2025, and for the Respondent Nos. 1,3,4,5 & 6 in WP/3557/2025.

Mr. Jitendra B. Mishra , for the Respondent No. 4 in WPL/12070/2025.

Mr. Karan Adhik with Abhishek R. Mishra, for the Respondent in WP/1150/2026.

Mr. Amar Mishra, AGP, for the Respondents-State in WP/2517/2026, WPL/42522/2025, WPL/12070/2025, WPL/21731/2025, WPL/28746/2025, WPL/31013/2025, WPL/34312/2025, WPL/36132/2025, WP/4648/2025, WP/961/2026, WPL/11239/2025 & WP/1665/2025.

Ms. Jyoti Chavan, Additional Government Pleader, for the Respondents-State in WPL/5641/2026, WPL/5717/2026, WP/2290/2025, WPL/22147/2025, WPL/34776/2025, WPL/6867/2026.

Mr. Himanshu Takke, AGP, for the Respondents-State in WP/929/2026, WPL/6222/2026, WP/2580/2025, WP/2221/2025, WP/3557/2025, WPL/26060/2025, WPL/6979/2026.

Mr. Mohit Jadhav, Additional Government Pleader, for the Respondents-State in WP/2605/2025.

Mrs. S. D. Vyas, Additinal Government Pleader with Mr. A. R. Deolekar, AGP, for the Respondents-State in WP/3898/2026 & WP/1150/2026, WP/6218/2026

Mr. S. P. Kamble, AGP, for the Respondents-State in WP/5590/2026.

Mrs. P. J. Gavhane, AGP, for the Respondents-State.

Mrs. S. D. Vyas, Additional Government Pleader with Smt. N. M. Mehra, AGP, for the Respondents-State in WP/7277/2026.

Mr. Abhishek A. Rastogi with Pooja M. Rastogi, Meenal S., Aanya More, for the Petitioner in WP/15873/2025.(NOB)

Ms. Maya Majumdar with Megha Bajoria, for the Respondents in WP/2494/2026.

**CORAM: SUMAN SHYAM &
ADVAIT M. SETHNA, JJ.**

DATED: 12th JUNE 2026.

PC:-

1. At the request of Mr. Amar Mishra, learned AGP, two weeks' further time is granted to him so as to enable him to obtain instruction and appraise this Court as to whether, any Review Petition has been filed before the Hon'ble Supreme Court and if so, order, if any, passed therein be produced.
2. We make it clear that no further time would be granted to the Respondent-State on the same ground.
3. It is submitted at the bar that similar Writ Petitions, involving the same issue, are pending adjudication before this Court and, therefore, these matters be also clubbed together and heard analogously. The learned Counsel appearing for the Respondents do not have any objection to the said prayer.
4. The Petitioner's Counsel has also submitted that in some of these cases there is no interim order of protection. Therefore, appropriate ad-interim order is required to be passed by this Court.
5. In view of the above, let the Writ Petition No. 2517 of 2026 be tagged along with the WP/2072/2026, WP/3898/2026, WP/5590/2026, WP/6744/2026, WP/7277/2026, WP/1150/2026, WP/2494/2026, WP(L)/42522/2025, WP/929/2026, WP(L)/5641/2026, WP(L)/5717/2026, WP/961/2026, WP(L)/6222/2026, WP/2050/2026, WP(L)/6867/2026, WP(L)/6979/2026, WP/4435/2025, WP(L)/11239/2025, WP(L)/12070/2025, WP/2290/2025, WP/2580/2025, WP/2605/2025, WP/2221/2025, WP(L)/21731/2025, WP(L)/22147/2025, WP/3557/2025, WP/2365/2026, WP(L)/28746/2025, WP(L)/28752/2025,

WP(L)/31013/2025, WP/1665/2026, WP(L)/34776/2025, WP(L)/36132/2025, WP/4648/2025, WP/6218/2026 and Appellate Side WP/15873/2025, WP/1786/2026, WP/1596/2025, WP/5003/2025, WP/4862/2025, WP/6029/2025, WP/4487/2025, WP/7416/2025, WP/6041/2025, WP/9417/2025, WP/9014/2025, WP/10496/2025, WP/9225/2025, WP/10287/2025, WP/10312/2025, WP/10417/2025, WP/10301/2025, WP/10407/2025, WP/10410/2025, WP/11643/2025, WP/11644/2025, WP/11645/2025, WP/16605/2024, WP/12013/2025, WPST/29664/2025, WP/16665/2024, WP/16076/2025, WP/13178/2025, WP/17911/2024, WP/13976/2025, WP/16123/2025, WP/16169/2025, WP/16075/2025, WP/1449/2025, WP/957/2025, WP/16923/2025, WP/771/2025, WP/487/2025, WP/14434/2023, WP/2676/2026, WPST/36498/2025 and posted together for analogous consideration.

6. Having regard to the facts and circumstances of the case, as an ad-interim measure, we hereby direct that until further order, no coercive action shall be initiated by the Respondent/s against the any of the Petitioner/s involved in the batch of the Writ Petitions.

7. Liberty, however, is granted to the Department to seek modification of the vacation/alternation of this ad-interim order, in the individual cases, by furnishing sufficient justification, if so advised.

(ADVAIT M. SETHNA, J.)

(SUMAN SHYAM, J.)