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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

**(14) WRIT PETITION NO. 7340 OF 2026
(A.S.)**

**M/s. Garware Technical Fibres Ltd.
(Formerly M/s. Garware Wall Ropes Ltd.) & Anr. ... Petitioners**

V/s.

State of Maharashtra and Ors. ... Respondents

AND

**(18) WRIT PETITION NO. 2700 OF 2026
(O.O.C.J.)**

TDK India Private Limited and Anr. ... Petitioners

V/s.

State of Maharashtra and Anr. ... Respondents

AND

**(21) WRIT PETITION (L) NO. 19144 OF 2026
(O.O.C.J.)**

Green Energy Association and Ors. ... Petitioners

V/s.

State of Maharashtra and Anr. ... Respondents

AND

**(43) WRIT PETITION NO. 3213 OF 2026
(A.S.)**

Transworld Terminals Private Limited ... Petitioner

V/s.

Union of India and Ors. ... Respondents

AND

**(501) WRIT PETITION NO. 2681 OF 2026
(O.O.C.J.)**

Menon Piston Rings Pvt. Ltd. and Anr. ... Petitioners

V/s.

State of Maharashtra and Ors. ... Respondents

AND
(504) WRIT PETITION NO. 6834 OF 2026
(A.S.)

Jindal SAW Limited ... Petitioner
V/s.
State of Maharashtra and Anr. ... Respondents

AND
(505) WRIT PETITION (L) NO. 17133 OF 2026
(O.O.C.J.)

Menon Piston Rings Pvt. Ltd. and Anr. ... Petitioners
V/s.
State of Maharashtra and Ors. ... Respondents

AND
(506) WRIT PETITION (L) NO. 19365 OF 2026
(O.O.C.J.)

Mazda Colours Ltd. and Anr. ... Petitioners
V/s.
State of Maharashtra and Ors. ... Respondents

AND
(507) WRIT PETITION (L) NO. 19764 OF 2026
(O.O.C.J.)

Ventive Hospitality Ltd. and Anr. ... Petitioners
V/s.
State of Maharashtra and Ors. ... Respondents

AND
(508) WRIT PETITION (L) NO. 19870 OF 2026
(O.O.C.J.)

Jupiter Life Line Hospitals Ltd. and Anr. ... Petitioners
V/s.
State of Maharashtra and Ors. ... Respondents

AND
(509) WRIT PETITION (L) NO. 19879 OF 2026
(O.O.C.J.)

Ghodawat Consumer Ltd. and Anr. ... Petitioners
V/s.

State of Maharashtra and Ors. ... Respondents

AND
(510) INTERIM APPLICATION (L) NO. 19889 OF 2026
IN
WRIT PETITION (L) NO. 15805 OF 2026
WITH
INTERIM APPLICATION NO. 3051 OF 2026
IN
WRIT PETITION (L) NO. 15805 OF 2026
(O.O.C.J.)

Bakaert Industries Pvt. Ltd. and Ors. ... Applicants/Petitioners
V/s.

State of Maharashtra and Anr. ... Respondents

AND
(511) WRIT PETITION (L) NO. 19912 OF 2026
(O.O.C.J.)

M/s. Sushila Danchand Ghodawat
Charitable Trust and Anr. ... Petitioners
V/s.

State of Maharashtra and Ors. ... Respondents

Mr. Abhishek Munhot a/w. Mr. Kunal Kaul a/w. Mr. Tushar Nagar a/w. Mr. Malcolm Desai a/w. Ms. Purvi Shrivastava and Ms. Reet Nagpal i/b. J Sagar & Associates for the Petitioners in WP/7340/2026 and WPL/19144/2026

Mr. Malcolm Desai a/w. Mr. Abhishek Munhot a/w. Mr. Kunal Kaul a/w. Mr. Tushar Nagar a/w. Ms. Purvi Shrivastava and Ms. Reet Nagpal and Ms. Akanksha Tanvi i/b. J Sagar & Associates for the Petitioners in WP/6834/2026

Ms. Dipali Sheth a/w. Mr. Shubham Mehta a/w. Mr. Sonesh Jain a/w. Ms. Dhairya Thakkar i/b. Eternity Legal for the Petitioners in WP/2700/2026, WPL/15805/2026

Mr. Sakya Singha Chaudhuri a/w. Avijeeet Lala a/w. Astha Sharma a/w. Sangeeth Narayanan a/w. Debasmita Goswami and Neeti Niyaman i/b.

Sangeeth Narayanan for the Petitioners in WP/2681/2026, WPL/17133/2026, WPL/19365/2026, WPL/19764/2026, WPL/19870/2026, WPL/19879/2026 and WPL/19912/2026

Ms. Shehnaz V. Bharucha for the Respondents om WP/3213/2026

Ms. S.D. Vyas, Addl. G.P. a/w. Ms. P.J. Gavhane, AGP for Respondent no.1 – State in WP 7340/2026

Mr. Manish Upadhye, AGP for Respondent no.1 – State in WP/2700/2026, WPL/17133/2026

Mr. Nishigandh Patil, AGP for Respondent no.1 – State in WPL/19144/2026

Mr. Rakesh Pathak, AGP for Respondent no.1 – State in WPL/19365/2026

Ms. Gauri Sawant, AGP for Respondent no.1 – State in WPL/19764/2026

Mr. Dipesh Siroya, AGP for Respondent nos.1,2 and 3 – State in WPL/19879/2026

Ms. Madhura Deshmukh, AGP for Respondent – State in WPL/19879/2026

Ms. Usha Rahi, AGP for Respondent in IAL/19889/2026 in WPL/15805/2026

Ms. Sheetal Malvankar, AGP for Respondent – State in IA/3051/2026 in WPL/15805/2026

Mr. Himanshu Takke, AGP for Respondent nos. 1,2 and 3 – State in WPL/19912/2026

**CORAM : SUMAN SHYAM AND
FARHAN P. DUBASH, JJ.**

DATE : 15th JUNE 2026

P.C. :

1. The question as to whether sales tax will be payable on the sale of electricity by the generating companies to its captive consumers is subjudice before this Court in a batch of Writ Petitions including, inter alia, Writ Petition No. 9993 of 2026; Writ Petition (L) No. 10423 of 2026; Writ Petition (L) No.10424 of 2026 and Writ Petition (L) No. 10533 of 2026.

2. The learned Counsel for the Petitioners submit that since the same issue is involved in the present Writ Petitions, the matters be tagged along with the pending Writ Petitions and similar interim order/s be passed protecting the Petitioners pending the disposal of the Writ Petitions.

3. We have perused the said interim order/s. The learned AGP appears for Respondent no.1 and seeks some time to file a reply.
4. Issue notice to the Respondents, returnable in four weeks.
5. Learned AGP waives notice on behalf of Respondent no.1. Court notice be issued to the remaining Respondents. The Petitioners shall supply a copy of the present Writ Petitions to the Registry for issuance of notice.
6. Let these matters be tagged along with the batch of Writ Petitions that are subjudice before this Court and which raise a similar question of law.
7. Having regard to the facts and circumstances of the case and the issue involved in the present Writ Petitions, we make it clear that the ad-interim order operating in the batch of Writ Petitions that are pending before this Court of protection, shall also apply to the present Writ Petitions.
9. A copy of the present Writ Petitions be served on the learned Addl. Govt. Pleader.
10. Stand over to **9th July 2026**.

(FARHAN P. DUBASH, J.)

(SUMAN SHYAM, J.)

Jyoti Pawar