



Gaikwad RD

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 1254 OF 2023

Ana Oils & Fats India Private Limited ...Petitioner
Versus
State of Maharashtra
Through Department of Registration & Stamps ...Respondent

WITH
WRIT PETITION NO. 1253 OF 2023
WITH
WRIT PETITION NO. 1252 OF 2023
WITH
WRIT PETITION NO. 1251 OF 2023
WITH
WRIT PETITION NO. 1250 OF 2023
WITH
WRIT PETITION NO. 1925 OF 2022
WITH
WRIT PETITION NO. 2091 OF 2022
WITH
WRIT PETITION NO. 4356 OF 2021
WITH
INTERIM APPLICATION (ST) NO.16012 OF 2023
WITH
INTERIM APPLICATION NO.19548 OF 2022
WITH
INTERIM APPLICATION NO.30038 OF 2022
WITH
INTERIM APPLICATION (ST) NO.3354 OF 2023



WITH
INTERIM APPLICATION (ST) NO.2756 OF 2023
WITH
INTERIM APPLICATION (ST) NO.7672 OF 2022
WITH
WRIT PETITION NO. 6977 OF 2022
WITH
WRIT PETITION NO. 7521 OF 2022
WITH
WRIT PETITION NO. 7508 OF 2022
WITH
WRIT PETITION NO. 10167 OF 2022
WITH
WRIT PETITION NO. 6040 OF 2021
WITH
INTERIM APPLICATION NO.251 OF 2023
WITH
INTERIM APPLICATION NO.250 OF 2023
WITH
WRIT PETITION NO. 11041 OF 2022
WITH
WRIT PETITION NO. 11352 OF 2022
WITH
WRIT PETITION NO. 11419 OF 2022
WITH
WRIT PETITION NO. 11351 OF 2022
WITH
WRIT PETITION NO.9621 OF 2021
WITH
WRIT PETITION NO. 12581 OF 2022
WITH
WRIT PETITION NO.12770 OF 2022
WITH



WRIT PETITION NO. 13006 OF 2022
WITH
WRIT PETITION NO. 12696 OF 2022
WITH
INTERIM APPLICATION NO.30038 OF 2022
IN
WRIT PETITION NO.4356 OF 2021
WITH
WRIT PETITION NO. 1254 OF 2023
WITH
WRIT PETITION (ST) NO.381 OF 2023
WITH
INTERIM APPLICATION (ST) NO.6626 OF 2023
WITH
WRIT PETITION NO.2580 OF 2023
WITH
WRIT PETITION NO.152 OF 2023
WITH
WRIT PETITION NO.153 OF 2023
WITH
WRIT PETITION NO.2584 OF 2023
WITH
WRIT PETITION NO.3657 OF 2023
(ORDINARY ORIGINAL CIVIL JURISDICTION)
WRIT PETITION NO.3884 OF 2021
WITH
WRIT PETITION NO. 532 OF 2022
WITH
WRIT PETITION (L) NO.487 OF 2022
WITH
WRIT PETITION (L) NO. 504 OF 2022
WITH
WRIT PETITION NO. 781 OF 2018



WITH
WRIT PETITION NO. 1163 OF 2022
WITH
WRIT PETITION (L) NO. 2342 OF 2023
WITH
WRIT PETITION NO. 1157 OF 2022
WITH
INTERIM APPLICATION (L) NO.15764 OF 2022
WITH
WRIT PETITION NO. 1132 OF 2022
WITH
WRIT PETITION NO. 1574 OF 2023
WITH
WRIT PETITION NO. 1290 OF 2023
WITH
WRIT PETITION NO. 1013 OF 2023
WITH
WRIT PETITION (L) NO.5871 OF 2023
WITH
WRIT PETITION NO. 1996 OF 2018
WITH
WRIT PETITION (L) NO. 7193 OF 2023
WITH
WRIT PETITION (L) NO.7239 OF 2023
WITH
WRIT PETITION NO.1090 OF 2023
WITH
WRIT PETITION (L) NO.7781 OF 2023
WITH
WRIT PETITION (L) NO.8607 OF 2023
WITH
WRIT PETITION (L) NO.8950 OF 2023
WITH



WRIT PETITION NO. 4218 OF 2022
WITH
WRIT PETITION NO.3364 OF 2022
WITH
WRIT PETITION NO.3375 OF 2022
WITH
WRIT PETITION (L) NO.9508 OF 2023
WITH
WRIT PETITION (L) NO.9960 OF 2023
WITH
WRIT PETITION NO.3264 OF 2022
WITH
INTERIM APPLICATION (L) NO.20064 OF 2022
WITH
WRIT PETITION NO.1819 OF 2022
WITH
INTERIM APPLICATION (L) NO.20026 OF 2022
WITH
WRIT PETITION (L) NO.11152 OF 2022
WITH
WRIT PETITION NO.4275 OF 2022
WITH
WRIT PETITION NO.4266 OF 2022
WITH
WRIT PETITION (L) NO.11769 OF 2023
WITH
WRIT PETITION NO.412 OF 2023
WITH
WRIT PETITION NO.514 OF 2023
WITH
WRIT PETITION NO.2487 OF 2022
WITH
WRIT PETITION NO.525 OF 2023



WITH
WRIT PETITION NO.385 OF 2023
WITH
WRIT PETITION NO.422 OF 2023
WITH
WRIT PETITION (L) NO.17566 OF 2022
WITH
WRIT PETITION NO.2858 OF 2022
WITH
WRIT PETITION NO.1542 OF 2023
WITH
WRIT PETITION NO.2521 OF 2018
WITH
WRIT PETITION NO.560 OF 2023
WITH
WRIT PETITION NO.4886 OF 2022
WITH
WRIT PETITION NO.510 OF 2021
WITH
WRIT PETITION (L) NO.22235 OF 2022
WITH
WRIT PETITION NO.1589 OF 2023
WITH
WRIT PETITION NO.2891 OF 2017
WITH
WRIT PETITION (L) NO.23846 OF 2022
WITH
WRIT PETITION (L) NO.23927 OF 2022
WITH
WRIT PETITION (L) NO.24973 OF 2022
WITH
WRIT PETITION NO.64 OF 2023
WITH



**WRIT PETITION NO.3578 OF 2018
WITH
WRIT PETITION (L) NO.26947 OF 2022
WITH
WRIT PETITION NO.119 OF 2023
WITH
WRIT PETITION NO.124 OF 2023
WITH
WRIT PETITION NO.3433 OF 2019
WITH
WRIT PETITION NO.1537 OF 2023
WITH
WRIT PETITION NO.4045 OF 2022
WITH
WRIT PETITION NO.3513 OF 2018
WITH
WRIT PETITION NO.50 OF 2023
WITH
WRIT PETITION NO.1544 OF 2023
WITH
WRIT PETITION NO.145 OF 2023
WITH
WRIT PETITION NO.4587 OF 2022
WITH
WRIT PETITION NO.4847 OF 2022
WITH
WRIT PETITION NO.420 OF 2023
WITH
WRIT PETITION NO.4490 OF 2023
WITH
WRIT PETITION NO.4401 OF 2022
WITH
INTERIM APPLICATION NO.1540 OF 2023**



WITH
WRIT PETITION NO.4824 OF 2022
WITH
WRIT PETITION NO.1494 OF 2023
WITH
WRIT PETITION NO.1546 OF 2023
WITH
WRIT PETITION NO.463 OF 2023
WITH
WRIT PETITION NO.90 OF 2023
WITH
WRIT PETITION NO.122 OF 2023
WITH
WRIT PETITION NO.127 OF 2023

Mr Nishit Dhruva, *with Niyati Merchant, Yash Dhruva & Harsh Sheth i/b MDP & Partners, for the Petitioner in WP 1544/2023, WP 50/2023, WP 4045/2022, WP 121/2013, WP 463/2023, WP 1290/2023, WP 1564/2023, WP 1574/2023, WP 124/2023, WP 64/2023, WP 4266/2022, WP 525/2023, WP 422/2023, WP 412/2023, WP 2487/2022, WP 385/2023, WPL 487/2021, WP 1163/2022, WP 1132/2022, WP 3364/2022, WPL 504/2022, WP 1157/2022, WP 4218/2022, WP 3375/2022.*

Mr Navroze Seervai, *with Yash Momaya, Nishit Dhruva, Niyati Merchant, Yash Dhruva & Harsh Sheth i/b MDP & Partners, for the Petitioner in WP 1537/2022, WP 420/2023, WP 119/2023, WP (L) 26947/2022, WPL 11152/2022, WP 514/2022, WP 4275/2022, WPL 17566/2022, WP 532/2022, WP 1494/2023.*

Mr Vikram Nankani, *with Ashish Roa, Nishit Dhruva, Niyati Merchant, Yash Dhruva & Harsh Sheth i/b MDP & Partners, for the Petitioner in WP 3884/2021.*

Mr Anil Mishra, *Sneha Dedhiya, for the Petitioner in WP 2891/2017.*

Mr Prasannan Namboodiri, *Tejal Darekar, Rishabh Sinha, for the*



Petitioner in WP 4587/2022, WP 4490/2022, WP 127/2023, WP 4824/2022, WP 122/2023, WPST 5871/2023, WPST 8607/2023, WPST 8950/2023.

Ms Bhakti Kansara, h/f Jayesh Jain, for the Petitioner in WP 510/2021.

Mr Pratyushprava Saha, with Akshita Shetty, for the Petitioner in WPST 381/2023 withy LAST 6626/2023.

Mr Pravin Singh, i/b Ashok Singh, for the Petitioner in WP 2858/2022.

Mr Santosh Mishra, i/b Kochhar & Co, Sneha Dedhiya, for the Petitioner in WP 145/2023.

Mr Anukul Seth, with Nikhil Adkine, for the Petitioner in WP 3657/2023.

Mr Gopal Mundhra, with Ginita Bodani, Shrey Bharadwaj i/b Economic Laws Practice, for the Petitioner in WP 2580/2023, WP 2584/2023.

Mr Amrut M Vernekar, for the Petitioner in WP 3433/2019.

Mr Yohaam Shah, Hasan Mushabbir, i/b Negandhi Shah & Himayatullah, for the Petitioner in WP 2521/2018.

Mr Sourabh, with Shreyas Jain i/b Nitya Tax Associates, for the Petitioner in WP 1013/2023 & WP 4847/2022.

Mr Prakash Shah, with JC Patel, Jas Sanghavi & Revati S Nansi, i/b PDS Legal for the Petitioner in WP 7521/2022, WP 10167/2022, WP 11352/2022, WP 11351/2022, WP 11581/2022, WP 13006/2022, WP 1925/2022, WP 1253/2023, WP 1251/2023, WP 7508/2022, WP 11041/2022 WP 11419/2022, WP 1254/2023, WP 1252/2023, WP 1250/2023, WP 2091/2022, 6977/2022, WP 12696/2022, WP 12770/2022, WP 9621/2021, WP 152/2023 & WP 153/2023.

Mr Damodar Vaidya, with Sandeep Sachdeva & Devang Bhasin i/b Madekar & Co, for the Petitioner in WP 9960/2023.

Mr Damodar Vaidya, with Sandeep Sachdeva & Devang Bhasin, Mayank Goyal i/b Madekar & Co, for the Petitioner in WP 11769/2023 & WP 9508/2023.

Mr Raghavendra S Mehrotra i/b Lawkhart Legal Advocates & Legal Consultants, for the Petitioner in WPL 23927/2022.

Ms Nita Masurkar, with PS Patkar, for the UOI in WP/64/2023.

Ms Nita Masurkar, with Rujju Thakkar, for the UOI in



WP/1254/2023, WP/1253/2023, WP/1925/2022, WP/6977/2022, WP/7521/2022, WP/7508/2022, WP/10167/2022, WP/12581/2022 & WP/12696/2022, WP 412/2023, WP 385/2023, WP 422/2023, WPL 17566/2022, WP 28758/2022, WP 1542/2023, WPL 22235/2022, WP 1589/2023, WPL 23846/2022, WPL 23927/2022, WPL 24973/2022, WP 64/2023, WP 1537/2023, WP 50/2023, WP 1544/2023, WP 145/2023, WP 4587/2022, WP 420/2023, WP 4490/2022, WP 4824/2022, WP 1494/2023, WP 1546/2023, WP 463/2023, WP 122/2023, WP 127/2023.

Mr Subir Kumar, *with Mamta Omle, for Respondent No.6 in WP/2584/2023 & for Respondents No.3 and 4 in WP/127/2023, for Respondents in WPL/5871/2023, WPL/7193/2023, WPL/7239/2023, WP/1090/2023, WPL/8607/2023, WPL/8905/2023 & WPL/127/2023.*

Mr Subir Kumar, *with Harshad Shingnapurkar, for Respondent Nos.3 & 4 in WPL 7193/2023, WPL 7239/2023 & WP 1090/2023.*

Mr MP Sharma, *with Mamta Omle, for Respondent No.4 in WPL/9508/2023 & WPL/9960/2023.*

Mr JB Mishra, *with Maya Majumdar, for Respondent No.4 in WP/3884/2021.*

Mr YR Mishra, *for Respondent-UOI in WP/2580/2023.*

Mr YR Mishra, *with Sashi Bekal, for Respondent-UOI in WP/50/2023.*

Mr YR Mishra, *with Harshan Shingnaporkar, for Respondent in WP/2580/2023.*

Mr Karan P Adik, *for Respondent-Customs in WP/2584/2023 & WP/1546/2023.*

Mr Inayat Ali Qureshi, *i/b KK Associates, for the proposed Respondent No.7 in IAL/20064/2022.*

Mr Birendra Saraf, Advocate General, *with PN Diwan, SB Kalel & PJ Gavhane, AGP, for the Respondent-State in all matters.*

Mr Birendra Saraf, Advocate General, *with Jyoti Chavan, AGP, for the Respondent-State in WP 3884/2021, WPL 5871/2023, WP 7996/2018, WPL 8607/2023, WPL 11152/2022, WPL 11769/2023, WP 2487/2022 & WP 525/2023.*

Mr Birendra Saraf, Advocate General, *with Jyoti Chavan, AGP, with Kedar Dighe, AGP for the Respondent-State in WP*



532/2022, WPL 487/2022, WPL 504/2022, WP 1163/2022, WPL 8950/2023, WP 3364/2022, WP 3375/2022, WPL 9508/2023, WPL 9960/2023, WP 3264/2022, WP 1819/2022, WP 4275/2022, WP 4266/2022, WP 385/2023, WP 422/2023, WPL 7566/2022, WP 1542/2023, WP 560/2023, WPL 22235/2022, WP 1589/2023, WPL 23846/2022, WPL 23927/2022, WPL 24973/2022, WP 64/2023, WPL 26947/2022, WP 119/2023, WP 124/2023, WP 1537/2023, WP 50/2023, WPL 544/2023, WP 145/2023, WP 4847/2022, WP 420/2023, WP 4824/2022, WP 1494/2023, WP 1546/2023, WP 463/23.

Mr Birendra Saraf, Advocate General, with Jyoti Chavan, AGP, with Kedar Dighe with Amit Shastri, AGP for the Respondent-State in WP 781/18.

Mr M.A.Sayed, AGP for the Respondent-State in WP 1163/2022.

Mr L.T.Satelkar, AGP for the Respondent-State in WP 1157/2022.

Mr Himanshu Takke, AGP for the Respondent-State in WP 1574/2023, WP 1132/22, WP 3878/18, WP 4490/22 & WP 127/23.

Ms P.H.Kantharia, GP with Himanshu Takke, AGP for the Respondent-State in WP 1013/23.

Ms P.H.Kantharia, GP with Abhay L Patki, Addl GP for the Respondent-State in WPL 7193/23, WPL 7781/23, WP 2891/17.

Ms P.H.Kantharia, GP with Abhay L Patki, Addl GP with Milind More with SB Gore, for the Respondent-State in WP 2521/18.

Ms P.H.Kantharia, GP with Abhay L Patki, Addl GP with Milind More with SB Gore, AGP with Hemant Haryan, AGP, for the Respondent-State in WP 3433/19.

Ms P.H.Kantharia, GP with Abhay L Patki, Addl GP with Milind More with SB Gore, AGP with Hemant Haryan, AGP, with Manish Upadhye, AGP for the Respondent-State in WP 122/23.

Mr Kedar Dighe, AGP, for the Respondent-State in WP 532/22, WP L 487/22, WP 504/22, WP 1163/22, WPL 8950/23, WP 3364/22, WP 3375/22, WPL 9508/23, WPL 9960/23, WP 3264/22, WP 1819/22, WP 4275/22, WP 4266/22, WP 385/23, WP 422/23, WPL 17566/22, WP 1542/23, WPL 22235/22 WP 1589/23, WPL 23846/22, WPL 23927/22, WPL 24973/22, WP 64/23, WPL 26947/22, WP 119/23, WP 124/23, WP 1537/23,



WP 50/23, WP 1544/23, WP 145/23, WP 4847/22, WP 420/23, WP 4824/22, WP 1494/23, WP 1546/23, WP 463/23.

Mr Birendra Saraf, Advocate General, *with Kedar Dighe, AGP with Vaibhav Charalwar, AGP for the Respondent-State in WP 153/23, WP 1254/23, WP 1253/23, WP 1252/23, WP 1250/23, WP 1251/23, WP 1925/22, WP 2091/22, WP 7521/22, WP 6977/22, WP 7508/22, WP 10167/22, WP 11041/22, WP 11419/22, WP 11351/22, WP 9621/21, WP 12581/22, WP 12770/22, WP 13006/22, WP 12696/22.*

Mr Jitendra B Mishra, *with Ashutosh Mishra, for Respondents-CGST/Customs in WP/10167/2022, WP/11041/2022, WP/11352/2022, WP/1157/2022, WP/4275/2022, WPL/17566/2022, WP/1589/2022, WPL/26947/2022 & WP/119/2023.*

Mr Rui Rodrigues, *with DP Singh, for Respondent No.1-UOI in WP/4356/2021.*

Mr Khozema Mukhtiar, *i/b Rabindra Hazari, for Respondent No.2-Punjab National Bank in WP/4401/2022 with IA 1540/2023.*

Mr MP Sharma, *with Saket R Ketkar, for Respondents No.4 & 5 in WP/1251/2023.*

Mr MP Sharma, *with Rahul Sharda, for Respondents No.3, 4 & 5 in WP/1290/2023.*

Mr Amit Meharia, *with Paramita Banerjee, Shubham Sawant, Sweta Jalgaonkar & Sujith Suresh i/b Meharia & Co, for Respondents No.5 & 6 in WPL/35036/2022, WP 1157/2022, WP 560/2023, WPL 22235/2022, WPL 23846/2022, WPL 23214/2022, WP 3264/2022, WP 1819/2022, WPL 24973/2022, WP 64/2023, WPL 26947/2022, WP 124/2023, WP 119/2023, WPL 30601/2022, WPL 31098/2022, WP 50/2023, WP 4045/2023, WP 420/2023, WPL 35036/2022, WPL 35848/2022, WP 463/2023, WP 3657/2023, WPL 3924/2023, WP 3347/2023.*

Ms Shehnaz V Bharucha, *with Padmakar Patkar, for the Respondent No.4 in WPL 26947 of 2022.*

Ms Shehnaz V Bharucha, *with Satya Prakash Sharma, for the Respondent No.4 in WP 119 of 2023, WP 1537/2023 & WP 124/2023, WP 11352/2022.*

Ms Shehnaz V Bharucha, *with Genny Fernandes, for the Respondent No.4 in WP 11351 of 2022.*



Mr Satya Prakash Sharma, *for the Respondent No.3 in WP 119 of 2023 & WP 124/2023.*

Mr Karan Adik *with Satya Prakash Sharma, for the Respondent No.7 in WP 2584/2023.*

Ms Neeta Masurkar, *with Ruju R Thakkar, for Respondent No.3 in WP 412/2023, WP 385/2023, WP 422/2023, WP 17566/2022, WPL 18022/2022, WP 560/2023, WPL 22235/2022, WPL 23214/2022, WPL 23846/2022, WP 4587/2022, WP 4490/2022, WP 4824/2022, WPL 35848/2022 WPL 23927/2022, WPL 24973/2022, WPL 30601/2022 WP 4045/2022 .*

Ms Ruju R Thakkar, *for Respondent No.3 in WP 2858/2022.*

Mr Advait Sethna, *with Ruju R Thakkar for Respondent No.4 in WP 23927/2022, WPL 24973/2022, WP 64/2023, WP 124/2023.*

Mr Advait Sethna, *with Ruju R Thakkar for Respondent No.5 in WP L 26947/2022, WP 119/2023, WPL 30601/2022, WP 50/2023, WPL 31098/2022, WP 420/2023, WPL 35036/2022*

Ms Neeta Masurkar, *with Ruju R Thakkar, for Respondent No.4 in WP 50/2023, WPL 31098/2022, WP 6977/2022.*

Ms Ruju R Thakkar, *for Respondent Nos.3 & 4 in WP 145/2023, WP 122/2023.*

Ms Neeta Masurkar, *with Ruju R Thakkar, for Respondent Nos.3 &4 in WP 420/2023, WP 35036/2022, WP 1925/2022,*

Ms Neeta Masurkar, *with Ruju R Thakkar, for Respondent Nos.4 & 5 in WP 7521/2022, WP 7508/2022, WP 10167/2022*

Ms Ruju R Thakkar, *for Respondent No.5 in WP 127/2023, 11041/2022.*

Ms Ruju R Thakkar, *for Respondent -Customs General in WP 152/2023, 153/2023, WP 1254/2023*

Ms Ruju R Thakkar, *for Respondent No.6 in WP 1253/2023.*

Ms Ruju R Thakkar, *for Respondent Nos.4 & 5 in WP 12770/2022, WP 13006/2022, WP 12696/2022.*

Ms Sangeeta Yadav, *i/b MDP & Partners for Respondent No.3 in WP 3884/2021, WP 532/2022, WPL487/2022, WPL 504/2022, WP 1163/2022, WP 1157/2022, WP 4218/2022, WP 3364/2022, WP 3375/2022, WPL 9508/2023, WP 3264/2022, WP 1819/2022, WPL 11152/2022, WP 4275/2022, WP*



*4266/2022, WP 514/2023, WP 2487/2022, WP 525/2023,
WPL 17566/2022, WPL 18022/2022, WP 560/2023, WPL
22235/2022, WP 1589/2023, WPL 23846/2022, WPL
26947/2022, WP 3433,2019.*

**CORAM: G.S. Patel &
Neela Gokhale, JJ.**

DATED: 22nd June 2023

PC:-

1. Part heard.
2. Stand over to 23rd June 2023 at 2:30 pm for further hearing.
3. Previous ad-interim orders, if any, to continue until then.

(Neela Gokhale, J)

(G. S. Patel, J)