

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

WRIT PETITION NO.4248 OF 2022

Mahavir Polyfilms Pvt. Ltd.

: Petitioner

versus

Union of India and ors.

: Respondents

Mr. Ashish Batra with Mr. Brijesh Pathak for Petitioner.

Mr. Pradeep S Jetly, Senior Advocate a/w Mr. Dhananjay B Deshmukh for Respondents.

Mr.Jagdish Rawat – Superintendent present.

**CORAM : K. R. SHRIRAM &
A. S. DOCTOR, JJ.**

DATE : 04th OCTOBER 2022

P.C.

1 After hearing the counsel for some time, following order, by consent, is passed, keeping all the rights and contentions of the parties open, to be taken during adjudication proceedings;

(a) Respondents shall unblock/will not block Electronic Credit Ledger of Petitioner for sum exceeding Rs.4,89,03,330/- (Rupees Four Crores Eighty Nine Lakhs Three Thousand Three Hundred Thirty only).

(b) Petitioner undertakes to file up to date returns on or before 10th

October 2022.

- (c) Respondent Nos.2/3 shall complete the investigation and pass orders in accordance with law by 31st December 2022.

2 Petition disposed. No order as to costs.

3 We clarify that we have not made any observation on the merits of the matter.

4 We have to also note that Mr.Batra stated that he is not pressing prayer clause (a) whereby Petitioner has challenged the constitutional validity of Rule 86A(1)(a)(1) of the Central Goods and Service Tax Rules, 2017.

(A. S. DOCTOR, J.)

(K. R. SHRIRAM, J.)