

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

**WRIT PETITION NO.3255 OF 2022**

Skoda Auto Volkswagen India  
Private Limited

: Petitioner

versus

The Union of India and ors.

: Respondents

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Mr. Chirag Shetty i/by Economic Laws Practice for Petitioner.

Ms. Bhakti Date a/w Mr. Saket R Ketkar and Ms. Mamta for Respondent  
No.3.

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

**DATE : 16<sup>th</sup> NOVEMBER 2022**

**P.C.**

1 No reply has been filed though petition has been served  
months ago. Mr. Shetty states that it was served some time in November  
2021 and undertakes to file affidavit of service within one week from today.

2 Ms.Date states that only on Friday i.e. 11<sup>th</sup> November 2022 she  
was handed over the papers and received instructions.

3 Ms.Date, at the outset submitted that this court should direct  
Petitioner to approach the Aurangabad Bench of this Court but later agreed  
that this court will have jurisdiction to entertain this Petition.

4            Later, Ms. Date in fairness stated that subject matter of this  
Petition is covered by the judgment of Gujarat High Court in **Sal Steel Ltd.  
v/s Union of India**<sup>1</sup>

5            Ms. Date states that revenue has preferred a SLP before the  
Apex Court impugning the judgment in *Sal Steel* (supra) where notice has  
been issued and that SLP has been tagged with Diary No.27027 of 2020.  
There is no stay.

6            Ms. Date states that this Petition may be allowed in view of the  
judgment in *Sal Steel* (supra) with liberty to Respondents to challenge in  
Apex Court. Ms. Date states that Respondents will challenge this order  
before the Apex Court. Respondents at liberty to take such steps as they  
may be advised.

7            In view thereof, Rule 10 of the Impugned Rules is ultra vires  
Article 265 of the Constitution of India read with Section 66B and Section  
66C of the Act to the extent it applies to the CIF contracts.

Petition disposed.

(ARIF S. DOCTOR, J.)

(K. R. SHRIRAM, J.)

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1            2020(37) G.S.T.L. 3 (Guj.)