

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.7978 OF 2008**

Cadila Health Care LimitedPetitioner

V/s.

The Union of India and Ors.Respondents

Mr. Jas Sanghavi i/b. PDS Legal for petitioner.

Mr. Pradeep Jetly, Senior Advocate a/w. Mr. J.B. Mishra for respondents.

**CORAM : K.R. SHRIRAM &
PRITHVIRAJ K. CHAVAN, JJ.
DATED : 16th JUNE 2022**

P.C.:

1 Both counsel state that the issue in this petition is covered by an order dated 1st June 2017 in Writ Petition No.155 of 2007 with Writ Petition No.592 of 2007. Infact Writ Petition No.592 of 2007 is also referred to in this petition and the copy of admission order in that petition is also annexed to this petition.

2 The order dated 1st June 2017 reads as under :

1. Since the issue raised in the present case has reached finality so far as the legal issue involved by virtue of judgment in Banswara Syntex Ltd Vs. Union of India, 2007 (216) E.L.T. 16 (Rajasthan), which came to be confirmed by order dated 30th April 2009 by the Apex Court. Since the matters are covered in terms of Apex Court order dated 30th April 2009 in Special Leave Petition No.19864 of 2008, the present petitions are disposed of.

3 In the circumstances, this petition is also allowed in terms of prayer clauses – (a) and (b), which read as under :

(a) that this Hon'ble Court be pleased to issue a

writ of Certiorari or a Writ in the nature of Certiorari or any other writ, order or direction under Article 226 of the Constitution of India, calling for the records pertaining to the petitioners' case and after going into the legality and validity thereof to quash and set aside the impugned order dated 21.12.2004 passed by respondent no.2 rejecting the rebate claims in respect of Education Cess paid on the goods exported during the period July 2004 and August 2004;

(b) that this Hon'ble Court be pleased to issue writ of Mandamus or a writ in the nature of Mandamus or any other appropriate writ, order or direction under Article 226 of the Constitution of India ordering and directing the respondents to forthwith sanction and grant to the petitioners Rebate Claim of Rs.82,514/- in its entirety alongwith interest at the rate notified under Section 11BB of the Act.

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Petition disposed with no order as to costs.

(PRITHVIRAJ K. CHAVAN, J.)

(K.R. SHRIRAM, J.)