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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 1593 OF 2020

Kinetic Advertising India Pvt. Ltd.

.....Petitioner

Vs.

Union of India and Ors.

.....Respondents

Mr. Prasad Paranjape for Petitioner.

Mr. Anjani Kumar Singh for Respondent No.1.

Mr. J. B. Mishra a/w Mr. Siddharth Chandrashekhar for Respondent Nos.2 and 4.

Ms. S. D. Vyas 'B' panel counsel for State.

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

DATE : 10th NOVEMBER, 2022

P.C.:-

1. Petitioner has impugned an order dated 22nd July, 2019 passed by the Appellate Authority rejecting refund along with applicable interest.

Mr. Paranjape states that subsequently a judgment of this Court has considered the issue and decided the matter in favour of Petitioner therein.

Mr. Paranjape submitted that therefore the impugned order be quashed and set aside and the matter be remanded to the Appellate Authority to pass fresh orders after considering the judgment of this Court in ***Godrej & Boyce Mfg. Co. Ltd. Vs. Union of India and Ors.***¹.

2. Mr. Chandrashekhar states that if the Court is going to remand the matter without making any observation on the merits of the matter, he has no objection.

¹ 2021 (11) TMI 157 (HC- Bom)

3. In the circumstances the impugned order dated 22nd July, 2019 is quashed and set aside. Matter is remanded to the Appellate Authority to pass fresh orders after giving a personal hearing to Petitioner, notice whereof shall be communicated at least seven working days in advance. The Appellate Authority shall also consider the judgment of this Court in Godrej & Boyce Mfg. Co. Ltd. (supra).

4. Petition disposed. We clarify that we have not made any observation on the merits of the matter.

5. The Appellate Authority shall dispose the matter within 12 weeks from today.

(A. S. DOCTOR, J.)

(K. R. SHRIRAM, J.)