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***IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION***

***WRIT PETITION NO. 2189 OF 2021***

***with***

***INTERIM APPLICATION NO. 4523 OF 2022***

Kewal Kiran Clothing Limited and Anr. ... Petitioners

V/s.

Union of India and Ors. ... Respondents

Mr. Abhishek Deodhar with Mr. Purushartha Satish i/b. P.K. Shetty  
for the Petitioners

Mr. Advait Sethna with Mr. Sham Walve with Mr. Satyaprakash  
Sharma and Mr. Saket R. Ketkar for the Respondents

***CORAM : NITIN JAMDAR &  
ABHAY AHUJA, JJ.***

***DATE : 07 FEBRUARY 2023***

**P.C. :-**

This Petition is filed with a prayer that the Respondents be directed to provide the necessary mechanism to avail credit of additional duty of customs paid by the Petitioners in the form as prayed for.

2. As regards the cause of action for the Petitioners praying for such general directions, the learned Counsel for the Petitioners

states that the Petitioners had sought the refund by addressing various communications to the Goods and Services Tax Council as there was no clarity on the issue.

3. By way of an Interim Application the Petitioners have placed on record that in the meanwhile an order is passed rejecting the claim of the Petitioners for refund both on the law and facts. The Petitioners have stated that the Petitioners have filed an appeal against the said order and the same is pending.

4. Since the Petitioners have invoked the remedy under the statute by filing an appeal and the appeal is pending, we do not find it necessary to interfere in the writ jurisdiction. As and when the order in the appeal is passed, the Petitioners would have their remedy open as may be permissible in law to advance such contentions that are available.

5. With these observations, the Writ Petition and the Interim Application are disposed of.

*ABHAY AHUJA, J.*

*NITIN JAMDAR, J.*

JYOTI  
PRAKASH  
PAWAR

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