

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.468 OF 2024

Laxmi Organics Industries Limited,  
through Aniket B. Hirpara

...Petitioner

*Versus*

Union of India,  
Through Secretary Ministry of Finance  
(Dept. of Revenue) & Ors.

...Respondents

AND  
ORDINARY ORIGINAL CIVIL JURISDICTION  
WRIT PETITION NO.2001 OF 2024

Ms Satyam Petrochemicals  
Through Shri Vikrant Rajendra Ghute

...Petitioner

*Versus*

Union of India,  
Through Secretary Ministry of Finance  
(Dept. of Revenue) & Ors.

...Respondents

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Mr. Abhishek A. Rastogi (through V.C.) a/w. Mr. Pratyush Shah, Adv.  
Meenal Songire and Mr. Aarya More i/b. M/s. Khaitan & Co. for  
Petitioner in both the petitions.

Mr. M. P. Sharma a/w. Ms. Megha Bajoria for Respondents in  
WP/468/2024.

Mr. Vijay H. Kantharia a/w. Ms. Sangeeta Yadav for Respondents in  
WP/2001/2024.

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CORAM : M. S. SONAK &  
JITENDRA JAIN, JJ.

DATED : 14<sup>th</sup> OCTOBER 2024

PC. :

WRIT PETITION NO.468 OF 2024

1. The Petitioner has already filed an appeal to challenge the

impugned order dated 22 August 2022 before the Appellate Authority.

2. Accordingly, we do not propose to entertain the Writ Petition No.468 of 2024 but grant the Petitioner liberty to pursue the appeal already filed. If the Petitioner does not secure reliefs in the appeal and other proceedings under the Act, the Petitioner will have the liberty to raise all contentions as have now been raised in this petition. This is because, we have not examined the rival contentions on merits and all contentions of all the parties are left open.

**WRIT PETITION NO.2001 OF 2024:-**

3. The impugned order dated 25 January 2023 is appealable, therefore, we do not propose to entertain this petition, leaving it open to the Petitioner to file an appeal to challenge the order dated 25 January 2023 before the Appellate Authority.

4. All contentions of all the parties including the contentions raised by the Petitioner in this petition are left open.

5. In paragraph 23 of Writ Petition No.2001 of 2024, incorrect statement has been made by the Petitioner. In any event now that we have relegated the Petitioner to the alternate remedy available under the Act, we do not propose to comment any further on the statement made in the said paragraph.

6. Accordingly, both these petitions are disposed of with liberty in the above terms. There should be no order for costs.

7. All concerns to act on an authenticated copy of this order.

8. Mr. Rastogi states that appeal would be filed within three weeks from today. If the appeal is indeed filed within three weeks from today, the same should be considered on its merits given the fact that Writ Petition No.2001 of 2024 was instituted by the Petitioner on 16 March 2023, i.e., within the limitation period prescribed for instituting an appeal. Besides, the Petitioner was pursuing this petition bonafidely before this Court upto today.

(JITENDRA JAIN, J.)

(M. S. SONAK, J.)