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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

VASANT
ANANDRAO
IDHOL

WRIT PETITION NO.2008 OF 2024

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VASANT ANANDRAO
IDHOL

Date: 2024.10.10
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Sandvik Coromant India Pvt. Ltd.
formerly known as Sandvik Asia Pvt. Ltd. ...Petitioner
V/s.
The Union of India & Ors. ..Respondents

Mr.Sriram Sridharan with Mr.Shanmuga Dev for the Petitioner.

Mr.J.B. Mishra with Ms.Sangeeta Yadav and Mr.Umesh Gupta
for the Respondents.

Ms.Shruti D. Vyas, Addl. G.P. with Ms.Pushplata N.Diwan, AGP
for the State.

CORAM : M.S. SONAK & JITENDRA JAIN, JJ.
DATE : 9TH OCTOBER, 2024.

P.C. :-

1. Heard the learned counsel for the parties.
2. Learned counsel for the parties agree that or the main issue raised in this Writ Petition stands addressed by the Finance Act No.(2) of 2024 by which Section 140(7) of Central Goods & Services Tax Act (CGST Act) has been amended with

retrospective effect.

3. Learned counsel also agree that the impugned orders dated 28.08.2023 (Exhibits “A” and “B” to this Petition) would be set aside and the matter remanded to the relevant proper officer for disposal after taking cognizance of the Finance Act of 2024 and in accordance with law. All contentions of all the parties are left open.

4. Accordingly, this Petition is disposed of without any costs. All concerned to act on an authenticated copy of this order.

(JITENDRA JAIN, J.)

(M.S. SONAK, J.)