



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 2135 OF 2024
WITH
WRIT PETITION NO. 2136 OF 2024

M/S. TRUE PET INDUSTRIES ..PETITIONER
VS.
ASSISTANT COMMISSIONER CENTRAL
EXCISE AND CUSTOMS DIVISION V & ORS. ..RESPONDENTS

Adv. Akshay P. Shinde for the petitioner.
Adv. Karan Adik i/b. Adv. Sangeeta Yadav for the respondent nos.1
and 2.
Adv. A. R. Bamne i/b. M/s. A. R. Bamne & Co. for respondent no.3 –
Bank of Baroda.
Adv. Ayush Kedia a/w. Adv. Amisha Salvi h/f. Adv. H. S. Venegavkar
for respondent no.6.

CORAM : A. S. CHANDURKAR &
RAJESH S. PATIL, JJ

DATE : 1st OCTOBER 2024.

P.C. :

1. The learned counsel for the petitioner seeks to rely upon the decision *Ronak Industries through its partner Raj Goyal Versus Assistant Commissioner Central Excise & Customs and Others*¹ to submit that the prayers made in Writ Petition deserves to be granted.

2. On the other hand the learned counsel appearing for the respondent nos. 1 and 2 places reliance on the decision dated 12th July 2023 in Writ Petition No.4365 of 2023 (*Shailesh K. Bothra and*

1 (2023) 5 AIR Bom R 779

others Versus State of Maharashtra and others) to contend otherwise.

3. The learned counsel seek time to go through the respective judgments and address the Court.

4. Put up for further consideration on 16th October 2024.

[RAJESH S. PATIL, J.]

[A.S. CHANDURKAR, J.]