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Date: 2024.03.14
20:18:54 +0530IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 3406 OF 2024

Foodlink F & B Holdings (India) Private Limited ... Petitioner

Versus

The Union of India & Ors. ... Respondents

Mr.Vikram Nankani, Mr.Prakash Shah, Mr.Jas Sanghavi, Mr.Yash
Prakash, Ms.Shamita J. Patel i/b M/s.PDS Legal for the Petitioner
Mr.Jitendra B. Mishra a/w Ms.Sangeeta Yadav for the RespondentsCORAM: G. S. KULKARNI &
FIRDOSH P. POONIWALLA, JJ.
DATED: 14th March, 2024**P.C.**

1. Having heard the learned counsel for the petitioner for some time, and considering the contention of the petitioner in respect of the 37 bank accounts, whether the funds were transferred from different accounts and disclosure was made in the G.S.T. return, and whether the amount which is objected by the department is the amount in the hands of the petitioner on which the GST was not paid, will be required to be verified. In our opinion, without prejudice to the investigation, such verification be conducted with the assistance of an independent Chartered Accountant to be appointed by the Department. The petitioner shall render all cooperation, and all the material on which the petitioner intends to rely on to show interse transfer in these bank accounts and any other material that may be produced by the petitioner be gone into. The fees of the Chartered Accountant shall be borne by the petitioner.
2. The Chartered Accountant shall form a prima facie opinion on the material which would be placed for his consideration by the advocate for the

petitioners in regard to the observation as made in the order dated 11th March 2024 passed by the Commissioner CGST and Central Excise, Navi Mumbai, Mr. Deepak Bhilegaonkar.

3. Let the Chartered Accountant submit a report to the Department, which be placed before the court on the adjourned date of hearing.
4. Accordingly, stand over to 26th March 2024, High on Board..
5. All contentions of the parties are expressly kept open.
6. Parties to act on an authenticated copy of this order.

(FIRDOSH P. POONIWALLA, J.)

(G. S. KULKARNI, J.)