

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

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WRIT PETITION NO.14082 OF 2024

Ascensia Diabetes Care India Pvt. Ltd. .. Petitioner
Versus
Union of India & Ors. .. Respondents

Mr. Prakash Shah a/w Mr. Jas Sanghavi, Mr. Mihir Deshmukh, Mr. S. Gupte i/by PDS Legal for the petitioner.

Ms. S. D. Vyas, Addl. G.P. a/w Mr. P. P. More, AGP for the State.

Mr. Karan Adik a/w Ms. Sangeeta Yadav for respondent no.2.

**CORAM : M. S. Sonak &
Jitendra Jain, JJ.
DATE : 14 October 2024**

PC:-

1. Heard learned counsel for the parties.
2. We have noted the objection based on alternate remedy. Still, Mr. Shah, learned counsel for the petitioner, on instructions, states that the commodity which is the subject matter of the impugned show cause notice relates only to Blood glucose monitoring instruments, i.e., Glucometer and has nothing to do with Urine glucose monitoring instruments.
3. Mr. Adik, learned counsel for the respondent no.2 submits that the above statement may not be *prima facie* correct. He refers to the statement of Mr. Vishal C. Shanbhag, Head of Finance of the petitioner in which, he has stated that the petitioner deals in sale of two commodities viz. Blood glucose monitoring and Urine glucose

monitoring.

4. The statement of Mr. Shanbhag, no doubt, refers to two commodities based on Blood glucose monitoring and Urine glucose monitoring instruments. However, from that, we cannot conclude that the impugned show cause notice proposing to raise demand therein pertains also to Urine glucose monitoring instruments. Besides in the show cause notice, we find that no break-up is given about the demanded amount of Rs.5.21 crores.

5. In the above circumstances and considering the Judgment dated 10 November 2022 in Writ Petition No.5992 of 2021, we direct the concerned respondents to file an affidavit indicating clearly whether the impugned demand includes Urine glucose monitoring instruments and if so, the break-up of the amount of Rs.5.21 crores demanded.

6. The above affidavit must be filed and served by 14 November 2024.

7. List this matter on 25 November 2024 for further consideration.

8. Until next date, adjudication of show cause notice should not be proceeded with.

(Jitendra Jain, J.)

(M. S. Sonak, J.)