

lgc

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

WRIT PETITION NO. 17106 OF 2024

Manappuram Finance Limited : Petitioner

Versus

The Union of India and ors : Respondents

**Mr Bharat Raichandani a/w Mr Jasmine Dixit i/by UBR Legal, for
the Petitioner.**

**Ms. S D Vyas, Addl. GP a/w Ms. Dhruti Kapadia, AGP for
Respondent - State.**

**CORAM M.S. Sonak &
 Jitendra Jain, JJ.
DATED: 05 December 2024**

PC:-

1. Heard learned counsel for the parties.
2. We issue Rule in this Petition.
3. The learned counsel for the Respondent waives service after Rule.
4. Although, the Petitioner has an alternate efficacious remedy to appeal the Impugned Order dated 29 April 2024, we find that Rule 39(1)(a) of the Central Goods and Services Tax (CGST) Rules, 2017 (before its amendment) may come in the Petitioner's way. The validity of this Rule is challenged in the Petition because of which we have issued Rule. Therefore, we see no point in relegating the Petitioner to avail the alternate remedy.

5. By way of interim relief, we stay the implementation of the Impugned Order dated 29 April 2024 subject to Petitioner depositing with the concerned Respondent 10% of the demanded tax of Rs.1,43,24,746/- i.e. amount of Rs.14,32,474.60 ps. within four weeks from today.

6. If the above amount is not deposited within four weeks from today, the interim relief, now granted, to stand vacated without further reference to this Court.

(Jitendra Jain, J)

(M.S. Sonak, J)