



Darshan Patil

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 3283 OF 2024

Procter & Gamble Health Limited ...Petitioner

Versus

The Union of India and Ors. ...Respondents

Mr Sanjeev Nair, i/b Lumiere Law Partners, for the Petitioner.

CORAM M.S. Sonak &
Jitendra Jain, JJ.
DATED: 07 October 2024

PC:-

1. Heard learned counsel for the parties.
2. The substantive reliefs prayed in this petition read as follows:

“(a) this Hon'ble Court be pleased to issue a Writ of Certiorari or a writ in the nature of Certiorari or any other writ, order or direction under Article 226 of the Constitution of India, calling for the records pertaining to the Petitioner's case relating to the claim of ITC of Rs. 9,16,03,847/-; and after going into the validity and legality thereof to quash and set aside the (i) Show Cause Notice No. 25/DC/Dn-III/P&G H/22-23 dated 13.02.2023 issued by the Respondent No. 3, and (i) Order No. ME/ADC/AAK/ 318/22-23 dated 28.02.2023 passed by the Respondent No. 2;

(b) this Hon'ble Court be pleased to issue a Writ of Certiorari or a writ in the nature of a writ of Mandamus or any other writ in the nature of Mandamus, or direction or order thereby directing the Respondents to allow transition of the credit of Rs. 9,16,03,847/- by the Maharashtra

registration of the Petitioner to the GST regime, and to reflect the same in the Electronic Credit Ledger (ECL) of the Maharashtra registration of the Petitioner;”

3. Learned counsel for the parties agree that the main relief in this petition stands substantially addressed on coming into force of The Finance (No.2) Act, 2024. Accordingly, we dispose of this petition by directing the relevant proper officer to dispose of the show cause notice dated 13 February 2023 issued to the petitioner in accordance with law and by taking cognisance of The Finance (No.2) Act, 2024.
4. All contention and remedies of all parties are left open for consideration by the relevant proper officer in the first instance.
5. This petition is disposed of in the above terms without any orders for costs.
6. All concerned to act on the authenticated copy of this order.

(Jitendra Jain, J)

(M.S. Sonak, J)