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

WRIT PETITION NO. 1939 OF 2024

Maersk Line India Private Limited

....Petitioner

V/s.

Union of India and Ors.

...Respondents

Mr. Sriram Sridharan a/w Mr. Shanmuga Dev i/b Mr. Sriram Sridharan for
Petitioner.

Mr. Karan Adik a/w Ms. Sangeeta Yadav for Respondents.

**CORAM : K.R. SHRIRAM &
JITENDRA JAIN, JJ.
DATED : 18th JUNE 2024**

P.C. :

1. This petition is being disposed in terms of the order dated 18th
June 2024 in Writ Petition No. 1925 of 2024.

2. Unlike Writ Petition No.1925 of 2024, in this petition
Respondent No. 2 is yet to pass an order in the Application dated 27th
October 2017 (Exhibit D to this petition) filed by petitioner for extension of
time in terms of the proviso to Section 140(5) of the Central Goods and
Services Tax Act, 2017 (CGST Act). Reminder was filed vide letter dated
27th December 2017 which is also annexed to this petition. Hence, we direct
Respondent No.2 to decide the Application dated 27th October 2017 filed by
petitioner within a period of 4 weeks from the date of the uploading of this
order in terms of the order dated 18th June 2024 of this court in Writ

Petition No. 1925 of 2024. Before passing any order, Respondent No.2 will give an opportunity of being heard to petitioner with prior notice of atleast seven working days.

3. Consequently, we quash and set aside the impugned order in appeal dated 30th October 2023 passed by Respondent No.3 and direct Respondent No.3 to *denovo* adjudicate petitioner's appeal within a period of four weeks from the date of the order passed by Respondent No.2 in the Application dated 27th October 2017. Before passing any order, Respondent No.3 will give an opportunity of being heard to petitioner with prior notice of atleast seven working days.

4. Petition disposed. No order as to costs.

(JITENDRA JAIN, J.)

(K.R. SHRIRAM, J.)