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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.3080 OF 2024

Marine Electricals India Ltd.

.. Petitioner

Versus

Union of India and Anr.

.. Respondents

Mr.Rohan Kadam a/w Ms.Rucha Vaidya, Mr.Nadeem Sharma and Mr.Prashant Bothre i/b M/s.Pan India Legal Services LLP, Advocate for the Petitioner.

Mrs.Savita Ganoo a/w Ms.Sangeeta Yadav and Mr.Umesh Gupta, Advocate for Respondents.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**
DATE: JULY 11, 2024

P. C.

1. Though in the above Writ Petition, several reliefs have been sought, Mr.Kadam, the learned Advocate for the Petitioner has only pressed the above Petition in terms of prayer clauses (iii-a) and (iii-b) of the Petition.

2. The entire controversy revolves around Clause 8(5) of the Notification dated 26th June 2020 and which was substituted by a further

Notification dated 18th October 2022. The Notification dated 18th October 2022 interalia stipulates that in case of an upward change in terms of investment in plant and machinery or equipment or turnover or both, and consequent re-classification, an enterprise shall continue to avail of all non-tax benefits of the category (micro or small or medium) it was in before the re-classification, for a period of three years from the date of such upward change.

3. The narrow dispute before us is whether the Petitioner can avail of the Vivad Se Vishwas I – Relief for MSMEs Scheme floated by the Government of India Ministry of Finance by relying upon the Notification dated 26th June 2020 read with the Notification dated 18th October 2022 issued by the Ministry of Micro, Small and Medium Enterprises. It is the case of the Government that this Notification would not apply at all to the Scheme. Though a reply has been filed to the above Writ Petition, the same has been filed only by the Finance Ministry. We find that no reply has been filed by the Ministry of Micro, Small and Medium Enterprises and who has issued the Notifications dated 26th June 2020 and 18th October 2022. We, therefore, direct the Ministry of Micro, Small and Medium Enterprises to file an Affidavit in Reply to the above Writ Petition and to the contentions raised

therein. In order to enable the said Ministry to file this reply, we place the above matter on 19th July 2024.

4. The Reply shall be filed on or before the next date and a copy of the same shall be served on the Advocates for the Petitioner.

5. Stand over to **19th July 2024**.

6. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]