



Andreza

IN THE HIGH COURT OF BOMBAY AT GOA
WRIT PETITION NO. 789 OF 2024

Indoco Remedies Ltd. A Company registered under The Companies Act, 1956 having its address at Plant-1, L 14, Indoco Remedies Ltd., Verna, South Goa-403722, Represented herein by Shriman Gaokar, son of Rajaram Gaokar, aged 50 years, AGM-Accounts, residing at H. No. 48, Parvati Ward No. 5, Near Satyam Shivan Sundaram Hsg. Sty. Shantinagar, Ponda, North Goa-403-401. Authorised vide Board Resolution dated 09.08.2022.

... Petitioner

Versus

1. The Union of India, Thr. Ministry of Law and Justice Branch Secretariat, Aaykar Bhavan, Annex Building, 2nd Floor, New Marine Line, Mumbai-400020.

2. The Additional Commissioner (Appeals), Division IV, CGST, Goa Commissionerate), 4th Floor, GST Bhavan, Patto, Panaji, Goa-403 001.

3. The Assistant Commissioner of CGST, Range IV and V, Division IV, Pioneer Blessing Buildings, 4th Floor, Margao, Goa ...Respondents
– 403 601.

Ms. Ketaki Pednekar, Advocate with Mr. Gustavo Monteiro and Mr. Sriram Shridharan, Advocates (Through VC) for the Petitioner.

Mr. Pravin Faldessai, Deputy Solicitor General of India for the Respondent no. 1.

Ms. Asha Desai, Senior Standing Counsel for the Respondent nos. 2 and 3.

**CORAM: ALOK ARADHE, C.J. &
M. S. SONAK, J.**

DATE: 11th March, 2025

ORAL JUDGMENT (*Per Chief Justice*)

1. Rule, made returnable forthwith. With the consent of parties, heard finally.
2. In this Writ Petition, the petitioner, *inter alia* seeks direction for quashing of Orders in Appeals dated 28.02.2024 and 19.03.2024.
3. Learned Counsel for the parties jointly submit that the issue involved in this Writ Petition is no longer res-integra and has been dealt with by the Division Bench of this Court vide order dated 07.10.2024 passed in Writ Petition no. 2786 of 2021.
4. Heard learned Counsel for the parties and for the reasons assigned in the aforesaid order passed by the Division Bench of this Court, the Order dated 28.02.2024 passed in Appeal no. GOA-CGST-OOO-APP-ADC-083-2023-24 and order dated 19.03.2024 passed in Appeal no. GOA-CGST-OOO-APP-104-2023-24, are hereby quashed and set aside. The competent authority under the GST-STD Act shall deal with the glimpse of the petitioner in accordance with law and after taking into account the Finance (2) Act of 2024.

5. All contentions and remedies of all parties are left open for consideration by the competent authority in the first instance.
6. Accordingly, petition is disposed of.

M. S. SONAK, J.

CHIEF JUSTICE