

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

WRIT PETITION NO. 159 OF 2025

Hubergroup India Private Ltd	...Petitioner
Versus	
Union Of India Thr The Secretary	
Ministry Of Finance and Ors	...Respondents

Mr. Surinarayan Iyer, a/w Adv. Deepali Kamble, for Petitioner.
Mr. Jitendra B. Mishra, a/w Adv. Sangeeta Y., Adv. Rupesh
Dubey, for Respondents.

**CORAM : M.S. Sonak &
Advait M. Sethna, JJ.**

DATED : 14 October 2025

P.C.:-

1. Heard learned counsel for the parties.
2. The petitioner has challenged the constitutional validity of Rule 89(4)(b) of the CGST Rules 2017 as it stood until 8th October 2024 and has also questioned the impugned order dated 23rd September 2024 rejecting petitioner's rectification application. The rectification application was rejected, inter alia on the premised that Rule 89(4)(b) of the CGST Rules 2017 applied in respect of past transactions.
3. In the case *Hikal Ltd. vs. Union of India and Ors*¹. We have held that the omission of Rule 89 (4)(b) of the CGST

¹ Order dated 11th September 2025 in WP No. 78 of 2025.

Rules vide notification dated 8th October 2024 was without making any savings provisions. Further, we have held that even the benefit of Section 6 of the General Clauses Act would not apply to save orders based upon Rule 89(4)(b), except cancellation to transaction past and closed.

4. Therefore, following our decision in *Hikal Ltd* (supra), we dispose of this petition by setting aside the impugned order dated 23rd September 2024 we direct the concerned respondent to decide the petitioner's rectification application after taking cognizance of our decision in *Hikal Ltd* (supra).

5. All other contentions of the parties regarding the rectification application are however kept open for the concerned authority to decide.

6. This petition is disposed of in the above terms without any cost for order.

7. All concerned to act on authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J.)