

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

WRIT PETITION NO. 309 OF 2024

Sanathan Textiles Limited ... Petitioner

Versus

Union of India And Ors. ... Respondents

WITH

WRIT PETITION NO. 10832 OF 2023

Wellknown Polyesters Ltd. ... Petitioner

Versus

Union of India, Through the Ministry
of Finance, Department of Revenue
North Block New Delhi And Ors. ... Respondent

WITH

WRIT PETITION NO. 15167 OF 2023

Sandoz Private Limited ... Petitioner

Versus

Union of India And Ors. ... Respondents

ALONG WITH

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION (L) NO. 28529 OF 2025

Kairav Chemofarbe Industries
Limited ... Petitioner

Versus

Union of India And Anr. ... Respondents

Mr. Prakash Shah, Senior Advocate (through Video-Conferencing) a/w Mr. Jas Sanghavi i/b PDS Legal, for Petitioner/s.

Mr. Jitendra B. Mishra a/w Mr. Rupesh Dubey, Mr. Umesh

Gupta i/b Ms. Sangeeta Yadav, for Respondents in WP/309/2024, WP/15167/2023 & WP/L/28529/2024, for Respondent Nos.1, 2 and 3 in WP/10832/2023.

Ms. Neeta Masurkar i/b Ms. Sangeeta Yadav, for Respondent Nos.4 to 6.

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

DATED : 16 September 2025

P.C.:-

1. Learned counsel for the parties state that these Petitions can be disposed of by a common order.
2. Learned counsel for the parties agree that the issue involved in these Petitions stand covered by the decision of this Court in the case of *Hikal Limited And Ors. V/s. Union of India And Ors.*¹, delivered by us on 11 September 2025.
3. Accordingly, by following the reasoning therein, we allow these Petitions and set aside the impugned Show Cause Notices, Orders-in-Original and Orders-in-Appeal, which are the subject matter of these Petitions.
4. The Rule is made absolute in the above terms in all these Petitions.
5. No costs.
6. All concerned to act on an authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J.)

¹ 2025 (9) TMI 806 - BHC