

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

(3) WRIT PETITION NO. 5225 OF 2024

Agriculture Insurance Company of ... Petitioner
India Ltd.

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.3896 OF 2024

Reliance General Insurance Co. Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.3816 OF 2024

Tata AIG General Insurance Co. Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.3875 OF 2024

ICICI Lombard General Insurance Co. ... Petitioner
Ltd.

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.3899 OF 2024

SBI General Insurance Co. Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

**WITH
WRIT PETITION NO.3797 OF 2024**

Universal Sompo General Insurance Co. ... Petitioner
Ltd.

Versus

Union of India & Ors. ... Respondents

**WITH
WRIT PETITION NO.3876 OF 2024**

IFFCO Tokio General Insurance Co.Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

**WITH
WRIT PETITION NO.3944 OF 2024**

Zuno General Insurance Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

**WITH
WRIT PETITION NO.3897 OF 2024**

Shriram General Insurance Co. Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

**WITH
WRIT PETITION NO.3947 OF 2024**

Niva Bupa Health Insurance Co. Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.3895 OF 2024

Liberty General Insurance Limited ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.3941 OF 2024

Future General India Insurance Co. Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.3923 OF 2024

Bajaj Allianz General Insurance Co. Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.3894 OF 2024

Aditya Birla Health Insurance Co. Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.4100 OF 2024

Raheja QBE General Insurance Co. Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.4089 OF 2024

The Oriental Insurance Co. Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.4090 OF 2024

Go Digit General Insurance Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.4099 OF 2024

The New India Assurance Co. Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.4096 OF 2024

Magma General Insurance Limited ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.4105 OF 2024

National Insurance Company Limited ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.4114 OF 2024

Care Health Insurance Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.4104 OF 2024

HDFC Ergo General Insurance Co. Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.4094 OF 2024

HDFC Ergo General Insurance Co. Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.5235 OF 2024

Bharti Management Services Ltd. ... Petitioner

Versus

Union of India & Ors. ... Respondents

Mr. Vikram Nankani, Senior Counsel a/w Mr. Prithwiraj Choudhuri & Mr. Aansh Desai i/b. Pythagoras Legal for the Petitioner in Writ Petition Nos.5225, 3896, 3816, 3875, 3899, 3797, 3876, 3944, 3897, 3947, 3895, 3941, 3923, 3894, 4100, 4089, 4090, 4099, 4096, 4105, 4114, 4104, 4094, 5235 of 2024 & Writ Petition (L) Nos.9792 & 10011 of 2024.

Ms. Mamta Omle for the Respondents in Writ Petition Nos.3896, 3816, 3875, 3899, 3797, 3876, 3944, 3941, 3923, 3894, 4100, 4089, 4090, 4099 & 4104 of 2024.

Mr. Jitendra B. Mishra a/w Ms. Maya Majumdar, Mr. Ashutosh

Mishra & Mr. Rupesh Dubey for the Respondent in
WPL/3897/2024.

**AND
ORDINARY ORIGINAL CIVIL JURISDICTION
(5) WRIT PETITION (L) NO. 10011 OF 2024**

Swiss Reinsurance Company Limited ... Petitioner

Versus

State of Maharashtra & Ors. ... Respondents

**Mr. Vikram Nankani, Senior Advocate a/w Mr. Prithwiraj
Choudhari and Mr. Aansh Desai i/by Pythagoras Legal
for the Petitioner.**

Ms. Jyoti Chavan Addl. GP for the State.

**Mr. Subir Kumar (through VC) a/w Mr. Darshil Desai and Ms.
Maya Majumdar for the Respondents.**

**CORAM : M.S. Sonak &
Jitendra Jain, JJ.**

DATED : 30 June 2025

PC. :-

1. Heard learned counsel for the parties.
2. After the issuance of the impugned orders, CBIC has issued Circular No.236/30/2024-GST dated 11 October 2024 and Circular No.244/01/2025-GST dated 28 January 2025. Paragraph 2 of the circular dated 11 October 2024 notes that this Circular has been issued under Section 168 of the Central Goods and Service Tax Act, 2017 on the recommendation dated 9 September 2024 in the 54th meeting of the GST Council.

3. The learned counsel for the parties agree that the above circulars would have any impact on the impugned orders which are challenged in these petitions. While Mr.Nankani submits that these petitions should be allowed based upon the above circulars, the learned counsel for the Respondents submits that it would be appropriate if the impugned orders are set aside and the matters are remanded to the appropriate adjudicating authorities to *inter alia* consider the impact of the above circulars and deal with other issues, if any that might arise.

4. Accordingly, we set aside the impugned orders and remand the matters to the respective adjudicating authorities for deciding the matters afresh given the above referred Circulars and the recommendations of the GST Council. The fresh adjudication should be completed within three months from today after giving full opportunity to the assesseees.

5. These petitions are disposed of in the above terms with no order for costs. All concerned to act on the authenticated copy of this order.

(Jitendra Jain, J)

(M.S. Sonak, J)