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

WRIT PETITION NO.6200 OF 2024

Lonza India Private Limited ... Petitioner

Versus

Union of India & Ors. ... Respondents

WITH

WRIT PETITION NO.6225 OF 2024

Lonza India Private Limited ... Petitioner

Versus

Union of India & Ors. ... Respondents

Mr. Nand Kishore, i/b. Mr. Shon Gadgil & Mr. Siddharth
Nunes, for Petitioners.

Mr. M.P. Sharma, a/w Mamta Omle for Respondents.

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

DATED : 8 October 2025

Oral Order (Per : M.S. Sonak, J.) :-

1. Heard learned counsel for the parties. The learned counsel for the parties agree that a common order can dispose of both these Petitions since material facts are substantially similar.

2. Accordingly, we issue Rule in both these Petitions. The rule is made returnable immediately at the request and

with the consent of the learned counsel for the parties.

3. In both these Petitions, the Petitioners challenge the orders made by the Commissioner (Appeals) dated 22 September 2022, dismissing the Petitioners' Appeals on the ground of not filing the certified copy of the impugned order along with the memo of Appeal.

4. We have heard the learned counsel for the parties and we have also noted the statement made by the learned counsel for the Petitioners based on instructions that the Petitioners are willing to pay an amount of Rs.50,000/- in each of the Petitions to the Government King Edward Memorial Hospital (KEM Hospital), Mumbai within four weeks from the date of uploading of the order.

5. The record in this case shows that Appeals were preferred after downloading copies of the orders impugned in the Appeal from the department's website. These copies were later self-certified. There is no serious grievance about these self-certified copies not corresponding with their originals. However, the fact remains that the certified copies, which were required to be filed in accordance with the prescribed rules, were not filed.

6. The Appellate Authority has dismissed the Appeals on the sole ground mentioned above. It does not appear that the Appellate Authority brought this defect to the notice of the Petitioners or granted the Petitioners an opportunity to rectify this defect. Ordinarily, this is the procedure that the

Appellate Authority should have followed, as it was a procedural issue. Even if such a procedure may not have been provided under the rules, still, the principles of fairness would require such an approach.

7. The learned counsel for the Petitioners has submitted that the Appeals were filed when the COVID-19 pandemic was raging. There were certain issues due to the pandemic. He has submitted that there was no intention not to comply with the requirements. The petitioners have also not gained anything by such non-compliance. Rather, the Petitioners have suffered due to their non-compliance, which was mainly for reasons beyond their control, given the pandemic conditions.

8. Mr Sharma learned the learned counsel for the Revenue has pointed out that the Petitioners were negligent or, in any event, not quite diligent in pursuing their Appeals. He pointed out that, even in these Petitions, the impugned orders made by the First Appellate Authority were shown to bear the date of 2023, although they were actually made in 2022. Accordingly, he submitted that no indulgence must be shown to the Petitioners.

9. However, upon considering the rival contentions, including the circumstance that the dismissal of the Appeals was solely because the Petitioners had not filed the certified copy of the orders impugned in the Appeal, we propose to grant the Petitioners a further opportunity to have their

Appeals heard on the merits. We also note that in this case, no opportunity was granted to the Petitioners to make good the deficiency. The offer of the Petitioners to pay an amount of Rs.50,000/- (Rupees Fifty Thousand Only) to a Government Hospital is also a factor that we consider.

10. For all the above reasons, we set aside the impugned orders dated 22 September 2022 and restore the Petitioners' Appeals to the file of the Commissioner (Appeals), i.e. 3rd Respondent herein.

11. The 3rd Respondent will dispose of the Appeal on merits and in accordance with law as expeditiously as possible and preferably within three months from the date of the Petitioners' filing an authenticated copy of this order before it. The petitioners are directed to file an authenticated copy within 15 days of its uploading.

12. The Rule is made absolute in the above terms. Copy of the order along with proof of payment to the Government KEM Hospital to be furnished by the Petitioners to the Appellate Authority, i.e. Respondent No.3, i.e. Commissioner (Appeals), within 15 days of the uploading of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J.)