

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.13978 OF 2024

Sky Trading

Prop: Firoz Idris Ahmad Shaikh & anr. : Petitioners

Versus

Union of India and ors. : Respondents.

Mr. Manoj Chauhan for the Petitioners.

Mr. Jitendra B Mishra a/w Mr. Ashutosh Mishra and Rupesh
Dubey for Respondent Nos. 1 to 3.

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

DATED : 15 JULY 2025

PC:-

1. Heard learned counsel for the parties.
2. Affidavit on behalf of the Petitioner dated 14 July 2025 is taken on record.
3. The Petitioner complains about the encashment of the bank guarantee pending disposal of the Petitioner's Appeal and after, the Petitioner, had made a pre-deposit of 7.5% of the demanded tax amount.

4. The learned counsel for the parties submit that this Petition could be disposed of by adopting the course in **S J Enterprises & ors. vs Union of India**¹. This means that the Respondents will return the encashed amount to the Petitioner's bank i.e. the fourth Respondent within fifteen days from today. In turn, the Petitioner, will furnish a fresh bank guarantee from the same bank within a week of the refund of the encashed amount.

5. The statements made above are accepted, and the parties will have to act consistent with such statements.

6. This Petition is disposed of without any costs order.

7. All concerned must act upon an authenticated copy of this order.

(Jitendra Jain, J)

(M.S. Sonak, J)

¹ 2022 (5) ABR 387