

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 7918 OF 2025**

DP World Multimodel Logistics Pvt. Ltd.	...Petitioner
Versus	
Union of India & Ors.	...Respondents

Mr. Gopal Mundhra i/by Economic Laws Practice for the Petitioner.

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

DATED : 25 November 2025

P.C.:-

1. Heard learned counsel for the Petitioner. Challenge in this Petition is to the order in original dated 27 February 2025 made by the second Respondent.
2. As against this order, the Petitioner has an alternate and efficacious remedy of instituting an Appeal. Based on a vague averment made in paragraph 43 of the Petition, the Petitioner seeks to bypass the alternate remedy and insist that this Court should consider the matter on merits.
3. Learned counsel for the Petitioner submitted that the Petitioner has claimed exemption. He pointed out that earlier an audit objection was raised but upon Petitioner's response, the same was dropped. Still, he submits that a show cause notice was issued which has now

resulted in making of the impugned order. He submitted that decisions of at least three High Courts were cited but without considering the same the impugned order has been made. He submits that all this amounts to non-application of mind, violation of natural justice, thereby rendering the impugned order “wholly without jurisdiction”.

4. We have considered the submissions. However, we are not convinced that this is a matter in which the Petitioner must be allowed to bypass the alternative, efficacious, and statutory remedy.

5. On a careful perusal of the impugned order, we find that the subject matter under it was well within the remit of the second Respondent’s jurisdiction. The Petitioner’s contention is that the view taken by the second Respondent is incorrect. At this stage, it is not for this Court to decide whether the view is correct or not. However, even assuming that the view is incorrect, that does not render the impugned order “wholly without jurisdiction”.

6. The Petitioner’s contentions appear to have been fairly considered. At this stage, again, it is not for this Court to decide whether the findings and the conclusions reflected in the impugned order are correct or not. Precisely for that, the legislature has provided the Petitioner with a statutory remedy of an Appeal. There is no justification whatsoever for the Petitioner not to avail of the same.

7. In the case of **Oberoi Constructions Ltd. Vs. Union of India and other connected matters (Writ Petition (L) No.33260 of 2023)** disposed of on **11 November 2024**, this Court has considered in some detail the law on exhaustion of an alternate remedy. In the said decision, this

Court has also referred to several precedents on the subject. Therefore, relying upon the reasoning in the said decision and on the precedents referred to therein, we are not inclined to entertain this Petition.

8. Recently Hon'ble Supreme Court, in the case of ***Rikhab Chand Jain Vs. Union of India*** (Civil Appeal No.6719 of 2012) flagged to the issue of the necessity of exhausting statutory alternate remedies before invoking the extraordinary jurisdiction of the High Courts under Article 226 of the Constitution of India. By merely alleging that an order is “wholly without jurisdiction” or by making some vague allegations on breach of natural justice, the statutory remedies cannot be allowed to be bypassed.

9. For all the above reasons, we dismiss this Petition with liberty to the Petitioner to avail of the alternate remedy of appealing the impugned order before the appropriate authority by complying with all legal formalities as may be prescribed. We clarify that if such a remedy is availed, the appellate authority should decide the Appeal on its own merits and in accordance with law without in any manner being influenced by observations, if any, in this order. The observations are for the limited purpose of deciding on the issue of exhaustion of alternate remedies. The observations are not intended to reflect on the merits or demerits of the Petitioner's case.

10. With liberty as above, we dismiss this Petition.

(Advait M. Sethna, J)

(M. S. Sonak, J.)