

Amol

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

WRIT PETITION NO. 9938 OF 2025

Combitic Global Caplet Pvt Ltd

...Petitioner

Versus

Assistant Commissioner of CGST & Central
Excise, Maritime Rebate, Belapur & Anr

...Respondents

Mr Sriram Sridharan, *with Ms Shanmuga Dev & Ms Aditi Jain,*
for the Petitioner.

Mr Karan Adik, *with Ms Mamta Omle & Mr Parimal Wagh, for*
the Respondents.

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

DATED: **21 July 2025**

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PC:-

1. Mr Sridharan, learned Counsel for the Petitioner, based on instructions, seeks leave to withdraw this Petition with liberty to institute an Appeal against the impugned order dated 10 July 2024.
2. Accordingly, leave is granted with liberty as prayed for.
3. Mr Sridharan states that an Appeal will be instituted within four weeks from the date of uploading of this order. If such Appeal is indeed instituted within four weeks as stated, then, the appellate authority is directed to decide this Appeal on merits without advertng to the issue of limitation. This is

because we note that this Petition was pending and it was the Petitioner's case that the impugned order was contrary to the directions issued by this Court in its judgment and order dated 10 June 2024 disposing of Writ Petition No. 729 of 2021. We are satisfied that the Petitioner was bona fide pursuing this Petition and therefore, if the Appeal is instituted within four weeks, the same must be decided on its merits without advertent to the issue of limitation. All other contentions of the parties are left open to be determined by the appellate authority. Further, the appellate authority is requested to expedite the hearing of the Appeal.

4. This Petition is disposed of as withdrawn.

(Jitendra Jain, J)

(M.S. Sonak, J)