

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

WRIT PETITION NO. 11068 OF 2025

Plantinum AAC Blocks P. Ltd.	...Petitioner
Versus	
Union of India & Ors.	...Respondents

Ms. Deepali Kamble for the Petitioner.

Mr. Ram Ochani a/w Umesh Gupta i/by Sangeeta Yadav for the Respondents.

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

DATED : 10 September 2025

P.C.:-

1. Heard Ms. Kamble, learned counsel for the Petitioner and Mr. Ochani, learned counsel for the Respondents.
2. In this Petition, the Petitioner challenges order in original dated 31 January 2025 on the ground that the same is perverse, absurd and contrary to the law. In paragraph 10, there is a bald statement that the Petitioners have no alternate and efficacious remedy and the present Petition under Article 226 of the Constitution of India is the only remedy available to the Petitioner.
3. As against the impugned order the Petitioner has remedy of an appeal, based on such a bald averment in the Petition, the rule of

exhaustion of alternate remedies cannot be bypassed. 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, we have considered the law on the subject of exhaustion of alternate remedy. Therefore, relying upon the said decision and also the precedents referred to therein, we decline to entertain this Petition by leaving it open to the Petitioner to refer to the alternate remedy.

4. If the Petitioner institutes an appeal within four weeks after compliance with the prescribed legal requirements, the appellate authority is directed to hear the appeal on merits without advertng the issue of limitation.

5. Further, Ms. Kamble submitted that after the order in original dated 31 January 2025 was made, the CBIC has clarified the matter and prescribed for levy of duty on a lesser rate. She submitted that rectification application was filed on this ground, but the same was rejected by order dated 4 June 2025. She also stated that in 8 similar cases, the adjudicating authority has granted the parties the benefit of the CBIC circular.

6. Considering the above submissions of Ms. Kamble, we request the appellate authority to dispose of Petitioner's appeal as expeditiously as possible and in any event within three months of its institution. However, we once again clarify that we have not examined the merits of the matter

and therefore all contentions of the parties are left open to be decided by the appellate authority.

7. This Petition is disposed of in the above terms without any costs order. All concerned to act upon an authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J.)