

Sayali

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

**SAYALI  
DEEPAK  
UPASANI**

**WRIT PETITION NO. 11648 OF 2025**

Digitally signed by  
SAYALI DEEPAK  
UPASANI  
Date: 2025.09.24  
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Anand Arc Limited

...Petitioner

*Versus*

Assistant Commissioner CGST and Central  
Excise and Ors

...Respondents

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**Mr Dharan V. Gandhi with Ms. Vinita Nara, for Petitioner.  
Ms. Sangeeta Yadav i/b Mr. Karan Adik, for Respondent.  
Ms. V. R. Raje, AGP, for State.**

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

**DATED: 23 September 2025**

**PC:-**

1. Mr. Gandhi, learned Counsel for the Petitioner submits that the issue raised in this Petition is fairly covered by the decision of this Court in the case of **Hikal Limited Vs Union Of India & Ors<sup>1</sup>** decided on 11 September 2025. This position is not disputed by Ms. Yadav, learned Counsel for the Respondents.

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<sup>1</sup> 2025 (34) Centax 249 (Bom)

2. Accordingly, by adopting the reasoning in the said decision, we dispose of this Petition by quashing the impugned show cause notice dated 15 May 2025.

3. No costs.

(Advait M. Sethna, J)

(M.S. Sonak, J)