

Chaitanya

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

WRIT PETITION NO. 14710 OF 2025

Aurora Piping Products LLP

... Petitioner

Versus

Joint Commissioner of State Tax
(Appeal), Raigad Division And Anr.

... Respondents

Mr. Akshay Deshmukh a/w Mr. Nikhil Mhatre, for Petitioner.

Ms. S. D. Vyas, Addl.G.P a/w Ms. V. R. Raje, A.G.P, for
Respondent.

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

DATED : 08 December 2025

PC:-

1. Heard learned counsel for the parties.
2. The challenge in this Petition is to the order of 21 August 2025, made by the Appellate Authority, dismissing the Petitioner's Appeal on the ground that it was delayed.
3. The learned counsel for the Petitioner states that if the limitation is construed from the date of communication of the original order, then the bar of limitation would not be attracted.
4. As against the impugned order dated 21 August 2025, the Petitioner has further remedy of appeal before the

Tribunal. He however submits that the Tribunal is not yet constituted and/or functioning and therefore, the Petitioner has no efficacious remedy available for the present.

5. Ms. Vyas relies on the Trade Circular No. 21 T of 2024, dated 13 August 2024, under which the Petitioner is required to fill a prescribed form. Upon filling such form, the Respondents do not take coercive action and the Appeal can be instituted no sooner the Tribunal is constituted and/or functional.

6. We refer to this Court's order dated 04 November 2025, disposing of Writ Petition No. 13188 of 2025 in similar circumstances.

7. Accordingly, we dispose of this Petition by giving the Petitioner liberty to follow the procedure under Trade Circular dated 13 August 2024, which outlines the Guidelines for recovery of outstanding dues, in case where first appeal has been disposed of, till the GST Tribunal is constituted and becomes operational.

8. All contentions of all parties on merits are left open. Further, it would be open to the Petitioner to apply for adjustment of the pre-deposit amount which the Petitioner, claims has already been made.

(Advait M. Sethna, J.)

(M.S. Sonak, J.)