Pallavi

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 16185 OF 2025

M/s. Shree Navdurga Agro Industries
A Partnership Firm ...Petitioner
Versus
State of Maharashtra
Thr. AGP And Anr. ...Respondents

Mr. Brijesh Pathak, Ms. Vaishnavi Murkute and Mr. Dulraj Jain for Petitioner.

Ms. S.D. Vyas, Addl. GP, a/w Mr. Aditya R. Deolekar, AGP for Respondent.

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

DATED : 1 December 2025

Oral Order (Per : M.S. Sonak, J.) :-

1. Heard learned counsel for the parties.

2. Rule. The Rule is made returnable immediately at the request of and with the consent of the learned counsel for the parties.

3. The Petitioner by instituting this Petition seeks the following substantive reliefs:-

"(a) issue a Writ of Certiorari or any other appropriate writ, order or direction calling for the record and proceedings maintained by Respondent No.2 in relation to the exercise of powers under Rule 86A, and all other records pertaining thereof and after considering the validity, legality and propriety of impugned Orders Nos. h

AC/RAI-NOD-D-0103/Beneficiary/2025-26/B-211, Navi Mumbai and AC/RAI-NOD-D-0103/Beneficiary/2025-26/B-212, Navi Mumbai, both dated 07.11.2025, for the Financial Year: 2020-21 and 2021-22 (Exhibit-L and Exhibit-M respectively), and debiting an amount of Rs. 1,81,76,902/- and Rs.2,27,68,120/- to the Electronic Credit Ledger of the Petitioner on 07.11.2025 and thereby creating a negative balance of Rs. 4,09,23,713/-, be pleased to hold the same as patently illegal, non-est, null and void ab initio, being without jurisdiction and arbitrary in nature and quash and set aside the same;

(b) Issue a writ of mandamus or any other writ, order or direction in the nature of mandamus holding that the Respondent No.2 to reverse and re-credit the amount of Rs. 1,81,76,902/- and Rs.2,27,68,120/- (totaling to Rs.4,09,23,713/-) to the Electronic Credit Ledger of the Petitioner."

4. The learned counsel for the parties agree that the issue raised in this Petition is covered by the decisions of this Court in the case of ***Rawman Metal & Alloys vs. The Deputy Commissioner of State Tax, Thane***[1] ***and King Enterprises vs. Union of India & Ors.***[2]. Regarding the factual aspects, there is no dispute raised.

5. Accordingly, by applying the law laid down in the above two decisions to the undisputed facts in this matter, we allow this Petition in terms of prayer clauses (a) and (b) referred to hereinabove.

6. The exercise of reversing and re-crediting the Input Tax Credit in terms of prayer clause (b) above must be completed within two weeks from the date of uploading of this order.

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1 Writ Petition (L) No.10928 of 2025 decided on 7 October 2025.

2 Writ Petition No.5094 of 2025 decided on 18 November 2025.

7. Rule is made absolute in the above terms with no costs orders.

8. All concerned to act upon an authenticated copy of this order.

(Advait M. Sethna, J) **(M.S. Sonak, J.)**