

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 304 OF 2024

New Era Enterprises ...Petitioner
Versus
The State Of Maharashtra And 2 Ors. ...Respondents

Mr. Rahul Thakar i/b. C.B. Thakar a/w Yash Dethe for
Petitioner.

Ms. Jyoti Chavan, Addl. G.P. for Respondent No.1.

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

DATED : 9 December 2025

P.C.:-

1. Heard learned counsel for the parties.
2. The Petitioner had *inter alia* sought for the relief of declaring Section 26(6A) of the MVAT Act as existing on 6 March 2019 as unconstitutional and for striking down the same.
3. Mr Thakar, learned counsel for the Petitioner now relies on the decision of the Hon'ble Supreme Court in the case of ***United Projects vs. State of Maharashtra and Anr.***¹ and submits that this very provision is struck down by the Hon'ble Supreme Court and therefore, the relief to this extent, stands worked out.

¹ (2025) 137 GSTR 496 (SC)

4. The learned counsel for the parties submit that the parties are now to be relegated to the Appellate Authority for deciding the Appeal in accordance with law. We order accordingly. Mr Thakar submits that the Petitioner has deposited an amount of Rs.3,20,000/- in this Court and the same may be ordered to be refunded. Ms Chavan submits that this amount may be sent to the Appellate Authority because even now, there is a discretion vested in the said Appellate Authority with regard to pre-deposit. Accordingly, we direct the Registry to transfer the amount deposited by the Petitioner in this Court, together with interest, if any, that may have accrued on this amount to the Deputy Commissioner of State Tax (Appeal-V) State of Maharashtra. The Appellate Authority to make appropriate orders concerning this amount after giving an opportunity of hearing to both the parties.

5. This Petition is disposed of in the above terms without any costs order.

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

(Advait M. Sethna, J)

(M.S. Sonak, J.)