

Amol

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 563 OF 2025**

Paramount Health Services
Insurance TPA Pvt Ltd ...Petitioner

Versus

The Deputy Commissioner, Division X,
CGST & Central Excise, Mumbai East ...Respondent

Mr Keval Shailesh Shah, for the Petitioner.

**Mr Satyaprakash Sharma, with Ms Harpreet Kaur Sethi & Ms
Suman Das, for the Respondents 1 to 4.**

**CORAM M.S. Sonak &
Advait M. Sethna, JJ.
DATED: 20 September 2025**

PC:-

1. Mr Shah the learned Counsel for the Petitioner, after arguing the matter for some time and based on instruction, seeks leave to withdraw this Petition with liberty to appeal the impugned order dated 25 June 2024. Mr Shah states that such appeal would be instituted within four weeks from the date of the uploading of this order.

2. If the appeal is indeed filed within four weeks from the date of the uploading of this order, the Customs, Excise And Service Tax Appellate Tribunal must dispose it of on its own merits without advertng to the issue of limitation. The

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Petitioner was bona fide pursuing the matter before this Court.

3. All contentions of all parties on merits are left open.
4. This Petition is disposed of with above liberty. No costs. All concerned to act on an authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J)