

Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 3383 OF 2025

Gupta Metal Sheets Pvt Ltd ...Petitioner

Versus

Union of India ...Respondent

Mr Ramnath Prabhu, with Mr Rishabh Jain, i/b, TLC Legal LLP, for the Petitioner.

Mr Karan Adik, with Ms Sangeeta Yadav, for the Respondent.

CORAM M.S. Sonak &
Advait M. Sethna, JJ.
DATED: 10 November 2025

PC:-

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1. The order impugned in this Petition is appealable to the Customs Excise and Service Tax Appellate Tribunal (CESTAT).
2. The learned Counsel for the Petitioner submitted that there is a violation of natural justice involved and therefore, we should entertain this Petition. The violation alleged is about delay in adjudication of the show cause notice.
3. Considering the order made by the Hon'ble Supreme Court in the case of **Union of India & Ors Vs GMR Airport Infrastructure Ltd¹** on 2 May 2025, we are required to defer consideration of such issues. However, now that the impugned

¹ Petition for Special Leave to Appeal (C) No. 5392 of 2025

order is appealable, we dispose of this Petition by granting the Petitioner liberty to avail of the alternate remedy.

4. The learned Counsel for the Petitioner states that such Appeal will be instituted within four weeks of the uploading of this order. He points out that even this Petition was filed within the period prescribed for instituting an Appeal.

5. Considering the above, if the Appeal is indeed filed within four weeks of the uploading of this order, we direct the CESTAT to decide the Appeal on its own merits and in accordance with law, no doubt, after taking cognizance of the Hon'ble Supreme Court's order in the case of *GMR Airport Infrastructure Ltd* (supra).

6. With the above liberty and keeping open all contentions of all parties, including, the contentions raised in this Petition, we dispose of this Petition. No costs. All concerned must act on an authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J)