

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

WRIT PETITION NO.4442 OF 2024

Aditya Birla Sun Life Insurance Ltd. ... Petitioners

Versus

State of Maharashtra and Ors. ... Respondents

Mr. Sriram Sridharna, for Petitioners.

Mr. Jyoti Chavan, Addl. G.P., a/w Himanshu Takke, AGP, for
Respondent Nos.1 to 3.

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

DATED : 10 September 2025

P.C.:-

1. Heard learned counsel for the parties.
2. On 8 September 2025, we made the following order in this Petition:-

“1. Mr. Sriram Sridharan, learned counsel for the Petitioner submits that after the impugned order dated 30 March 2024 was made, the CBIC received a circular dated 26 June 2024, which entirely favours the Petitioner’s case on the very same issue. He submits that in similar circumstances (though regarding some other circular), this Court disposed of a batch of Writ Petitions, including Writ Petition No.5225 of 2024 by setting aside the impugned order and directing the adjudicating authority to re-consider the matter in the light of the CBIC circular,

which was issued in the meantime. He urges disposal of this Petition by adopting a similar course of action.

- 2. Mr. Thadhani, learned Addl. GP seeks some time to obtain instructions.*
- 3. At his request, post this matter on **10 September 2025** for Directions/Disposal.”*

3. Today, Mr. Takke, learned counsel for the Respondents, on instructions submits that the same course of action which was adopted in disposing of a batch of Writ Petitions including Writ Petition No.5225 of 2024 could be adopted in this matter.

4. Accordingly, we quash and set aside the impugned order dated 30 March 2024 and remand the matter to the adjudicating authority for deciding the matter afresh after taking cognizance of the CBIC Circular dated 26 June 2024. The fresh adjudication should be completed within four months from today after giving full opportunity to the Petitioners. All contentions of all parties on merits are left open to be decided by the adjudicating authority in the first instance.

5. This Petition is disposed of in the above terms without any costs order. All concerned to act upon an authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J.)