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

**WRIT PETITION NO. 5176 OF 2024**

DKSH India Pvt Ltd

...Petitioner

***Versus***

Union of India and Others

...Respondent

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**Mr Sriram Sridharan with with S. Dev with Ms. Aditi Jain, for  
Petitioner.**

**Ms. Sangeeta Yadav, for Respondent.**

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

**DATED: 23 September 2025**

**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 challenges the impugned order dated 26 July 2024 by which the Appellate Authority has dismissed the Petitioner's Appeal against the order-in-original dated 18 December 2023 on the following grounds: -

(a) Alleged deficiency in making the entire pre-deposit as prescribed.

(b) The alleged absence of a Board Resolution authorizing the filing of the Appeal; and

(c) Bar of limitation.

4. The above order is part of a series of orders issued by the same officer dismissing Appeals on similar grounds, without even attempting to verify the record or, more fundamentally, providing the Appellants with a fair opportunity to respond to these grounds. On numerous occasions, this officer has considered the matter on its merits but has chosen to dismiss the Appeal on similar technical grounds, without notifying the Appellant or giving them a reasonable chance to address the so-called deficiencies.

5. The Co-ordinate Bench of this Court, comprising K.R. Shriram J. (as his Lordship then was) and Jitendra Jain, J., made several orders, including in the cases of **Century Textiles and Industries Ltd. vs. Union of India, Represented by Secretary and Others<sup>1</sup>**, **Siemens Technology and Services Pvt Ltd Vs. Union of India and Others<sup>2</sup>** and **Delphi World Money Ltd Vs. Union of India 2025<sup>3</sup>**, setting aside similar actions and orders by this Officer.

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<sup>1</sup> Writ Petition No. 11297 of 2024

<sup>2</sup> Writ Petition (ST) No. 27062 of 2024

<sup>3</sup> (92) G.S.T.L. 226 (Bom.)

6. Following the said decisions, we set aside the impugned order dated 26 July 2024 and restore the Petitioner's Appeal to the file of the Appellate Authority. The Appellate Authority must inform the Petitioner of any alleged deficiency, if any, and grant the Petitioner some reasonable opportunity to make good the deficiencies or to convince the Appellate Authority that there are no deficiencies or that the so-called deficiencies have already been addressed and then dispose of the Appeal on its own merits and in accordance with law.

7. We clarify that we have not adverted to the merits of the matter and, therefore, all contentions of all parties on the merits of the matter are left open to be decided by the Appellate Authority.

8. The Rule is made absolute to the above extent without any order for costs. All concerned are to act on an authenticated copy of this order.

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

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