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

WRIT PETITION NO. 1442 OF 2025

Revvity Healthcare (India) Private Limited ...Petitioner

Versus

State of Maharashtra and Others ...Respondents

**Mr Prithwiraj Choudhari with Ms. Kausarjahan sayed with Mr.
Aansh Desai i/b Pythagoras Legal, for Petitioner.
Mr Himanshu Takke, AGP for State- Respondent Nos. 1 to 3.**

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

DATED: 23 September 2025

ORDER:- *(Per M.S. Sonak, J.)*

1. Heard Mr. Choudhari, learned Counsel for the Petitioner and Mr. Takke, learned AGP for State-Respondent Nos. 1 to 3.
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 non-processing of the Petitioner's rectification application dated 15 May 2024 in respect of the order in original dated 30 April 2024.

4. Mr Choudhari points out that, for no valid reason, the Petitioner's application for rectification was kept pending, and now the Petitioner apprehends that it will be rejected on the ground that the six-month period prescribed for disposing of such applications has expired. He submits that the Respondents cannot take advantage of their own inaction. He relied on the decision of this Court in the case of **DHL Express India Private Limited Vs. Deputy Commissioner of State Tax and Others**¹ disposed of on 19 November 2024 to support his contention.

5. Mr. Takke submits that once the six-months period expires, the authorities cannot deal with the rectification application. Therefore, he submits that it would not be possible for the Respondents to now deal with the Petitioner's rectification application.

6. Though the law requires the rectification application to be disposed of within six months, it is not as if this Court is powerless to direct the Respondents to dispose of such rectification application. The rectification application is normally required to be disposed of expeditiously; therefore, the legislature has prescribed a time limit for disposing of rectification applications. The Respondents cannot take advantage of their own inaction and decline to pass orders on the rectification application.

¹ Writ Petition No.(L). 23559 of 2024

7. Accordingly, we now direct the Respondent No. 3 to dispose of the Petitioner's rectification application dated 15 May 2024 on its own merits and in accordance with law as expeditiously as possible and, in any event, within two months from the date of uploading of this order. The Respondent No. 3 will hear the Petitioner's representative and pass and communicate a reasoned order within the timeline now indicated.

8. Suppose the Petitioner is dissatisfied with the order made on the rectification application. In that case, we clarify, as was clarified in the case of *DHL Express India Private Limited* (supra), that the limitation period for challenging the order-in-original dated 30 April 2024 will commence from the date of disposal of this rectification application and not earlier.

9. All contentions of all parties on the merits are, however, left open.

10. All concerned must act on an authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J)