PPN

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

WRIT PETITION NO. 1448 OF 2025

Me Hin Tech Edge Solution … Petitioner

Versus

Union of India … Respondent

WITH

WRIT PETITION (L) NO. 11211 OF 2025

Me Hin Tech Edge Solution … Petitioner

Versus

Union of India … Respondent

WITH

WRIT PETITION (L) NO. 11229 OF 2025

Ajay Mehta … Petitioner

Versus

Union of India … Respondent

WITH

WRIT PETITION (L) NO. 11237 OF 2025

Falguni Ajay Mehta … Petitioner

Versus

Union of India … Respondent

WITH

WRIT PETITION (L) NO. 11243 OF 2025

Ajay Mehta … Petitioner

Versus

Union of India … Respondent

WITH

WRIT PETITION (L) NO. 11251 OF 2025

Me Hin Tech Edge Solution … Petitioner

Versus

Union of India … Respondent

WITH
WRIT PETITION (L) NO. 13718 OF 2025

Samson Wilson … Petitioner

Versus

Union of India … Respondent

WITH
WRIT PETITION (L) NO. 14118 OF 2025

Falguni Ajay Mehta & Anr. … Petitioners

Versus

Union of India & Ors. … Respondents

Mr. Prakash Shah, Senior Advocate with Mr. Vipin Jain, Mr. Rishab Jain, Heema Doshi, Sanjana Jain i/by TLC Legl for Petitioner.

Mrs. Shehnaz V. Bharucha i/by A. A. Ansari for Respondent No.1.

Mr. Satyaprakash Sharma with Ms. Sangeeta Yadav and Mr. Ashutosh Misra for Respondent No.2 in WP/1448/2025.

Mr. J. B. Mishra for Respondent No.3 in WP/1448/2025.

CORAM : M.S. Sonak &
Jitendra Jain, JJ.

DATED : 10 June 2025

PC. :-

1. Heard learned counsel for the parties.

2. Writ Petition (L) Nos.13718 of 2025 and 14118 of 2025 are not on board. However, upon their mention, and with consent, the same are also taken on Board for disposal.

3. Learned counsel for the parties agree that these two writ petitions can be disposed of in the light of the order made by us disposing of the Writ Petition No.1448 of 2025 and Writ

Petition (L) Nos.11211 of 2025, 11229 of 2025, 11237 of 2025, 11243 of 2025 and 11251 of 2025. However, Mr Shah submitted that the issue of pre-deposit for appeal does not arise in these matters.

4. Accordingly, the petitioners do not press these petitions but intend to institute an appeal within eight weeks from the date of uploading this order to challenge the orders impugned in these petitions before the appellate authority.

5. The petitioners also intend to file appropriate interim applications, inter alia, invoking the provisions of Rule 112(4) of the Central Goods and Services Tax Rules, 2017, before the appellate authority.

6. Suppose such appeals and interim applications are indeed filed within 8 weeks of the uploading of this order. In such cases, the appellate authority must dispose of appeals and interim applications in accordance with the law and on their own merits, without adverting to the issue of limitation.

7. This Court has not expressed any opinion on the merits of the matters and, therefore, all contentions of all parties are left open to be decided by the appellate authority in the first instance.

8. Accordingly, all these petitions are disposed of with the above liberty and directions. No costs.

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

This order is corrected as per speaking to the minutes of the order dated 7 July 2025.