

Amol

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

WRIT PETITION NO. 2088 OF 2025

Surendra and Company ...Petitioner

Versus

The Commissioner CGST and
CEX Appeal 1 Mumbai & Ors ...Respondents

Mr Parth Badheka, *with Ms Lata Nagal, i/b, Surendra and Co,*
for Petitioner.

Mr Satyaprakash Sharma, *with Ms Niyati Mankad (thr. VC),
Ms Priyanka Singh & Ms Harpreet Kaur ,* for
Respondents 1 to 4.

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

DATED: 09 September 2025

PC:-

1. Heard Mr Parth Badheka for the Petitioner and Mr Sharma for the Respondents.

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 order passed on 28 February 2025 by the first appellate authority dismissing their appeal on the alleged ground of failure to make appropriate pre-deposit as was required under the law.

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4. The records bear out that the pre-deposit was made, though there may have been some difficulties in the matters of production of the correct Challan.

5. The learned Counsel for the Respondents fairly accepts that the requirement was complied with and therefore, the impugned order could be set aside and the matter remanded to the first appellate authority for disposal on merits.

6. Accordingly, we set aside the impugned order, restore the Petitioner's appeal and direct the first appellate authority to dispose of this appeal on its own merits and in accordance with law. All contentions of all parties are kept explicitly open.

7. The Rule is made absolute in the above terms without any costs order.

8. All concerned to act on an authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J)

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