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

WRIT PETITION NO. 2816 OF 2025

Haresh Talakchand Mehta The Sole
Proprietor of Bhawani Hardware ... Petitioner

Versus

The Chief Commissioner of GST And
Central Excise ... Respondents

Mr. Rajendra Jain i/b Adv. Pranil P Lahigade, for Petitioner.

Mr. Ram Ochani a/w Mr. Umesh Gupta i/b Ms. Sangeeta
Yadav, for Respondent Nos. 2, 3, 5, 7 and 8.

Ms. Jyoti Chavan, Addl.G.P a/w Mr. Himanshu Takke, A.G.P,
for Respondent Nos.4 and 6.

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

DATED : 16 September 2025

P.C.:-

1. Heard Mr. Rajendra Jain for the Petitioner and Ms. Chavan for the Respondents.

2. Mr. Jain points out that the Petitioner's representation for refund has not been disposed of. The Petitioner is orally informed that some systemic changes would be necessary to consider the Petitioner's request and therefore, the Petitioner must approach ICEGATE. Upon

approaching ICEGATE, the Petitioner has received no response.

3. Accordingly, we grant the Petitioner liberty to implead the Goods and Services Tax Network (GSTN) as the 8th Respondent. Amendment to be carried out forthwith. Re-verification is dispensed with.

4. At our request, Mr. Ochani appears and waives service on behalf of the Respondent Nos. 2, 3, 5, 7 and 8.

5. We direct the Respondent No.3 and Respondent No.8 to dispose of the Petitioner's representation dated 29 October 2020 (Exh-F at page 255 of the paper book) and reminders, latest by 10 October 2025. Both the authorities should consider this Court's decision in *Star Engineers (I) Pvt. Ltd. V/s. Union of India And Ors.*, Writ Petition No. 15368 of 2023, disposed of on 14 December 2023, and place their decisions on record of this file.

6. We post this matter for further consideration on 17 October 2025.

(Advait M. Sethna, J)

(M.S. Sonak, J.)