

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 3783 OF 2025**

Arjun Enterprises Pvt. Ltd. & Anr.	...Petitioners
Versus	
The Superintendent Range I & Ors.	...Respondents

Mr. Ramnath Prabhu a/w Rishabh Jain, Deep Shah and Lakshmi Nair
i/by Kevin Shah & Associates, Attorneys for the Petitioners.

Mr. Deepak Singh (through VC) a/w Abhishek Mishra for
Respondents.

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

DATED : 01 December 2025

P.C.:-

1. Heard Mr. Prabhu with Mr. Jain for the Petitioners and Mr. Singh with Mr. Mishra for Respondent Nos.1 and 2.
2. The Petitioners challenge order in original dated 24 January 2025, on the ground that the same is hit by the principles of *res judicata*. Mr. Prabhu submits that on the same subject matter, the second Respondent has already made an order dated 20 January 2025 and therefore, the *res* is already *judicata*. He submits that though this was pointed out to the first Respondent, the impugned order has been made.
3. Mr. Singh, learned counsel for Respondent Nos.1 and 2 submits that the Petitioner has alternate and efficacious remedy of an Appeal

against the impugned order dated 24 January 2025. He states that no case has been made out to bypass the alternate remedy and the contention based on the principle of *res judicata* is untenable. He submits that in any event, to examine such a contention, factual issues will have to be gone into.

4. On due consideration of the rival contentions, we are satisfied that the Petitioner has not made out a case for bypassing the alternate remedy provided by the statute as against the impugned order dated 24 January 2025.

5. At this stage it is premature for us to Rule either way on whether the principle of *res judicata* or the principle of “double jeopardy” which has been invoked by the Petitioner in this matter applies. Any decision on this issue would involve an inquiry into factual issues, including, the scope and import of the proceedings before the first and second Respondent. Such an exercise is based undertaking by the appellate authority in the first instance.

6. Based on the contention now advanced, we are satisfied that the impugned order cannot, on face of it, be regarded as one “wholly without jurisdiction”. A detailed examination would be necessary to decide such an issue and such exercise is best undertaken by the appellate authority.

7. Therefore, on the ground of non exhaustion of alternate remedy, we decline to entertain this Petition. However, we leave it open to the Petitioner to avail of such alternate remedy.

8. Mr. Prabhu, on instructions, states that the Petitioner will institute an Appeal within six weeks of the uploading of this order after complying with all legal formalities. If such Appeal is indeed instituted within six weeks as now states, we direct the appellate authority to decide such Appeal on its own merits and in accordance with law without advertting the issue of limitation. This is because we are satisfied that the Petitioner was bonafide pursuing this Petition.

9. Further, we clarify that all contentions of all parties, including those raised by the Petitioner in this Petition and the Application of the Hon'ble Supreme Court's decision in the case of **M/s Armour Security (India) Ltd. v. Commissioner, CGST, Delhi East Commissionerate & Anr.**¹ are kept open for the decision by the appellate authority.

10. The Petition is disposed of with liberty in the above terms. No costs. All concerned to act upon an authenticated copy of this order.

(Advait M. Sethna, J)

(M. S. Sonak, J.)

¹ 2012 INSC 982