

Deshmane

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 4102 OF 2025

WITH

WRIT PETITION NO. 4280 OF 2025

WITH

WRIT PETITION NO. 4281 OF 2025

WITH

WRIT PETITION NO. 4360 OF 2025

WITH

WRIT PETITION (L) NO. 34977 OF 2025

WITH

WRIT PETITION (L) NO. 35003 OF 2025

A R Sulphonates Pvt Ltd

...Petitioner

Versus

Union of India & Ors

...Respondents

WITH

WRIT PETITION NO. 1905 OF 2025

WITH

WRIT PETITION NO. 4282 OF 2025

WITH

WRIT PETITION NO. 4317 OF 2025

WITH

WRIT PETITION (L) NO. 34976 OF 2025

WITH

WRIT PETITION (L) NO. 35008 OF 2025

WITH
WRIT PETITION (L) NO. 35011 OF 2025

Sai Fertilizers and Phosphates Pvt Ltd ...Petitioner

Versus

Union of India & Ors ...Respondents

Mr. Jitendra Motwani, *with Ms. Rinkey Jassuja, i/b, Tri Legal, for the Petitioner in WP/4102/2025, WP/4280/2025, WP/4281/2025, WP/4360/2025, WPL/34977/2025, WPL/35003/2025, WP/1905/2025, WP/4282/2025, WP/4317/2025, WPL/34976/2025, WPL/35008/2025 & WPL/35011/2025.*

Mr. Jitendra Mishra, *with Ms. Sangeeta Yadav & Mr. Ashutosh Mishra, for the Respondent No. 1 in WP/4102/2025.*

Mr. Jitendra Mishra, *with Mr. Ashutosh Mishra & Mr. Rupesh Dubey, for the Respondent No. 1-UOI in WP/4280/2025, WP/4281/2025, WP/4360/2025, WPL/34977/2025, WPL/35003/2025, WP/1905/2025, WP/4282/2025, WP/4317/2025, WPL/34976/2025, WPL/35008/2025, WPL/35011/2025.*

Ms. Jyoti Chavan, Addl. GP, *for the Respondent Nos. 2 & 3, in WP/4102/2025.*

Ms. Jyoti Chavan, Addl. GP, *with Ms. Varsha Sawant, AGP, for the Respondent Nos. 2 & 3, in WP/1905/2025.*

Ms. Jyoti Chavan, Addl. GP, *with Mr. Vikrant Parshurami, AGP for the Respondent Nos. 2 & 3, in WP/4282/2025.*

Ms. Jyoti Chavan, Addl. GP, *with Ms. Rita Joshi, AGP, for the Respondent Nos. 2 & 3, in WP/4317/2025.*

Mr. Mohit Jadhav, Addl GP, *with Mr. Himanshu Takke, AGP*

for the Respondent Nos. 2 & 3 in WPL/34977/2025.

**Mr. Himanshu Takke, AGP, for the Respondent Nos. 2 & 3, in
WP/4280/2025.**

**Mr. Himanshu Takke, AGP, for the Respondent Nos. 2 & 3, in
WP/4281/2025.**

**Mr. Manish Upadhye, AGP, for the Respondent Nos. 2 & 3, in
WP/4360/2025.**

**Mr. Amar Mishra, AGP, for the Respondent Nos. 2 & 3, in
WPL/35003/2025, WPL/34976/2025 &
WPL/35011/2025.**

**Mr. Prashant Kamble, AGP, for the Respondent Nos. 2 & 3 in
WPL/35008/2025**

**Mr. Pratibha Bhagat Asst, Commissioner State Tax (CST – INV-
D-0307), Present in Court.**

**CORAM M.S. Sonak &
 Advait M. Sethna, JJ.
DATED: 02 December 2025**

ORAL ORDER : (PER M.S. SONAK, J.)

1. Heard the learned counsel for the parties.
2. Rule in all these Petitions. Rule is made returnable immediately at the request of and with the consent of the learned counsel for the parties.
3. On 25 November 2025, upon hearing the learned counsel for the parties, we made the following order:

“1. Mr. Motwani states that this petition is squarely covered by Hikal Ltd. & Ors. Vs. Union of India & Ors., 2025 (9) TMI 806 and the orders following this

decision, including Aarti Drugs Ltd. Vs. Union of India & Ors., 2025(10) TMI 322 (Bom)

2. Ms. Chavan and Mr. Mishra seeks some time to verify the position.

3. Accordingly, at their request, we post this matter on 2 December 2025 for directions/disposal.

4. List Writ Petition (L) No. 39477 of 2025, Writ Petition (L) No. 35003 of 2025, Writ Petition No. 4102 of 2025, Writ Petition No. 4280 of 2025, Writ Petition No. 4281 of 2025, Writ Petition No. 4360 of 2025, Writ Petition (L) No. 34976 of 2025, Writ Petition (L) No. 35011 of 2025, Writ Petition No.1905 of 2025, Writ Petition (L) No. 35008 of 2025, Writ Petition No. 4282 of 2025, Writ Petition No. 4317 of 2025 along with this petition for direction/disposal on 2 December 2025.”

4. Pursuant to the above, Ms Chavan now verifies that the issue involved in all these Petitions stands covered by the decision of this Court in the case of *Hikal Ltd.* (Supra). Mr Motwani also submits that the orders impugned in these Petitions are entirely based on Rule 96(10) of the Central Goods and Services Tax Rules, 2017, which have since been omitted/repealed without a savings clause.

5. Accordingly, by following the reasoning in the *Hikal Ltd.* (Supra), we allow all these Petitions, quash and set aside the orders impugned therein and make the Rule absolute in the above terms.

6. At the request of Ms. Chavan, however, we clarify that nothing in this order will preclude the Respondents from taking steps as they may be advised in relation to any other issue that might be involved. In this regard, however, we

further clarify that all contentions of all parties, including the competence of the Respondents to initiate such proceedings, are kept open.

7. All these Petitions are disposed of in the above terms.
No costs.

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

(Advait M. Sethna, J)

(M.S. Sonak, J)

Digitally signed
by
PRADIPKUMAR
PRAKASHRAO
DESHMANE
Date:
2025.12.06
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