

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIRCUIT BENCH AT KOLHAPUR
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.39 OF 2026

M/s. Om Swami Samarth
Engineers through its Proprietor
Mr. Bandu Dnyanu Yadav

...Petitioner

Versus

The Union of India & Ors.

...Respondents

Mr. Santosh Punalkar, for the Petitioner.

Mr. Vijay Killedar a/w Shivraj Jagadale, for Respondent Nos.1 & 2.

Mr. S. B. Kalel, AGP, for Respondent Nos.3 to 5-State.

**Coram: Madhav J. Jamdar &
Pravin S. Patil, JJ.**

Date: April 20, 2026

P.C.:

1. At the outset, Mr. Killedar, learned Counsel along with Mr. Jagadale, learned Counsel for Respondent Nos.1 and 2 and Mr. Kalel, learned AGP, for Respondent Nos.3 to 5-State, state that there is an alternate remedy of a Revision under Section 35EE of the *Central Excise Act, 1944* and, therefore, the Writ Petition be not entertained.
2. In view of the said contention raised by learned Counsels for the Respondents, Mr. Punalkar, learned Counsel for the Petitioner, seeks withdrawal of the Writ Petition with liberty to avail the alternate remedy.

3. The impugned Order is dated 29th October 2025 and the Writ Petition has been filed challenging the same on 5th January 2026. The Revision under Section 35EE of the *Central Excise Act, 1944* is to be preferred within a period of 3 months.
4. It is clear that the Writ Petition has been filed well within the said period of 3 months. Accordingly, if the alternate remedy of Revision under Section 35EE of the *Central Excise Act, 1944* or any other alternate remedy is filed within a period of 4 weeks, the same be disposed of on merits.
5. Accordingly, the Writ Petition is allowed to be withdrawn with liberty as aforesaid.
6. It is clarified that this Court has not considered the merits and all contentions on merits are expressly kept open.

[Pravin S. Patil, J.]

[Madhav J. Jamdar, J.]