

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.2310 OF 2024

Rika Global Impex Limited

Petitioner

versus

Union of India and others

Respondents

WITH

WRIT PETITION NO.3678 OF 2024

K.S.Commodities Private Limited

Petitioner

versus

Union of India and others

Respondents

WITH

WRIT PETITION NO.8744 OF 2024

M/s.Uma Exports Limited

Petitioner

versus

Union of India and others

Respondents

Mr.Abhishek A.Rastogi with Ms.Pooja Rastogi, Ms.Meenal Songire, Ms.Aarya More and Mr.Chayank Bohra for Petitioner in WP.2310/2024 and WP.3678/2024
Mr.Janay Jain with Mr.Samsher Garud and Adv.Dhwani Parekh i/by Jayakar & Partners for Petitioner in WP.8744/2024.

Mr.J.B.Mishra with Mr.Ashutosh Misra, Mr.Rupesh Dubey for Respondent UOI in WP.2310/2024 and WP.8744/2024.

Mr.Vikas Salgia with Adv.S.V.Bharucha for Respondent no.2 in WP.3678/2024.

Mr.Yogendra Mishra with Ms.Sangeeta Yadav for Respondent no.3.

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.

DATE: 11th March 2026

P.C.

1. The contentions as urged on behalf of the Petitioners on this batch of petitions is that the issue would stand squarely covered by the decision of Gujarat High Court in **M/s.Satyendra Packaging Limited Vs. Union of India**¹ as also in **M/s.Shree Renuka Sugars Vs. Union of India**². It is stated that the Special Leave Petition (Civil) No.16262 of 2024 against the order of Gujarat High Court in M/s.Satyendra Packaging Limited (supra) has attained finality and in this view of the matter, the Petitioners would also be entitled for remission of RoDTEP.

2. Stand over to **18th March 2026** to enable Mr.Mishra to take instructions.

High on board.

3. List the Writ Petition (L) No.2926 of 2026 (Shree Renuka Sugar Limited and another Vs. Union of India and others) along with present proceedings.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)

1R/Special Civil Application No.3084 of 2023 (Gujarat High Court)

2R/Special Civil Application No.2186 of 2023 (Gujarat High Court)