



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 11862 OF 2025

Peri Werk (India) Pvt. Ltd.

...Petitioner

Vs

Union of India, through the Secretary,
Dept. of Revenue, Ministry of Finance & Ors.

...Respondents

Mr. Bharat Raichandani a/w. Bhagrati Sahu i/b. UBR Legal for the petitioner.
Mrs. Shruti D. Vyas, Addl. G.P. a/w. Mr. Aditya R. Deolekar, AGP for the
State/respondent nos. 2 to 4.

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.
DATE: 01 APRIL 2026.

P.C.

1. This petition under Article 226 of the Constitution of India is filed
praying for the following substantive reliefs:

“a) that this Hon’ble Court be pleased to issue a Writ of certiorari/mandamus or any other appropriate Writ/order/direction under Article 226 of the Constitution of India calling for the records pertaining to the petitioner case and after going into the validity and legality thereof to quash and set aside impugned order dated 14.02.2024 (Exhibit A).

b) that this Hon’ble Court be pleased to issue a Writ of certiorari/mandamus or any other appropriate Writ/order/direction under Article 226 of the Constitution of India calling for the records pertaining to the petitioner case and after going through the facts of the petitioner’s case hold and declare that the petitioner is entitled to refund on account of export of services amounting for the period April 2020 to March 2021.

c) that this Hon’ble Court be pleased to issue a writ of mandamus or any other appropriate writ, order or direction ordering and directing respondent no. 3 to forthwith sanction and grant the refund of accumulated unutilized ITC on account of export of services amounting to Rs.43,49,595/- for the period April 2020 to March 2021 along with interest at the rate of 18 per cent per annum forthwith;

d) that this Hon’ble Court be pleased to issue a Writ of certiorari/Declaration or any other appropriate Writ/order/direction under Article 226 of the Constitution of India calling for the records pertaining to the petitioner case and after going through the facts of the petitioner’s case hold and declare the petitioner is not an intermediary of its customer located outside India and therefore, not providing any

intermediary services thereof;

e) that this Hon'ble Court be pleased to issue a Writ of certiorari/Declaration or any other appropriate Writ/order/direction under Article 226 of the Constitution of India calling for the records pertaining to the petitioner case and after going through the facts of the petitioner's case hold and declare that the petitioner is not an agent of its customer located outside India and therefore, not providing any agency services thereof;

f) that this Hon'ble Court be pleased to issue a Writ of Mandamus or a writ in the nature of Mandamus or any other writ, order or direction under Article 226 of the Constitution of India calling for the records pertaining to the petitioner's case and after going into the validity and legality of the provisions thereof direct respondent no. 4 by himself, his subordinates, servants and agents, pending disposal of the present petition not to precipitate the matter/proceedings initiated vide impugned order dated 14.02.2024 and stay execution or recovery and other proceedings thereof;"

2. At the outset, learned counsel for the parties are in agreement that this proceedings would stand covered by an order passed by us today on a batch of petitions (Writ Petition No. 1534 of 2025 & companion matters). The operative portion of the said order is required to be noted, which reads thus:

“ORDER

- (i) The impugned orders passed by the Appellate Authority in each of these petitions are quashed and set aside.
- (ii) The proceedings stand remanded to the Appellate Authority for a denovo consideration and for a fresh order to be passed in accordance with law after hearing the parties.
- (iii) The Appellate Authority shall complete the determination within a period of three months from the date the copy of this order is made available.
- (iv) All contentions of the parties are expressly kept open."

3. Hence, we are not recording any separate reasons. We, accordingly, dispose of this petition in terms of the aforesaid orders passed in Writ Petition No.1534 of 2025.

4. Disposed of in the aforesaid terms. No costs.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)