

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 13958 OF 2024

M/s. Kore Digital Ltd. & Ors.

...Petitioners

Vs

Union of India & Ors.

...Respondents

Mr. Gauraj Shah with Harjot Singh i/b. Ms. Savina Bangera for the Petitioners.

Ms. Shruti Vyas, Addl. G. P. with Mr. Aditya Deolekar, AGP for State/
Respondent Nos.2 & 5.

Mr. Jitendra Mishra with Ms. Sangeeta Yadav, Mr. Ashutosh Mishra, Mr. Rupesh
Dubey and Mr. Umesh Gupta for Respondent Nos.3 & 4.

CORAM: G. S. KULKARNI &

AARTI SATHE, JJ.

DATE: 1 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 or
any other writ, order or direction under Article 226 and Article 227 of
the Constitution of India calling upon the records summons and
proceedings pertaining to the impugned dated 4/7/2023 and 31/5/2024
issued by Respondent No. 3 and summons dated 24/9/2024 issued by
Respondent No. 4 I.e. DGGI Gurugram Office and after examining the
validity, legality and propriety thereof, the same be set aside and
quashed.

b. that this Hon'ble Court be pleased to issue a writ of Certiorari or
any other writ, order or direction under Article 226 and Article 227 of
the Constitution of India calling upon the records and proceedings
pertaining to the UNDATED impugned summons having reference
no.MA271024019621C issued by Respondent No. 5 and after
examining the validity, legality and propriety thereof, the same be set
aside and quashed.

c. that this Hon'ble Court be pleased direct the Respondents to
refund the amount of Rs. 1,47,77,466/- made under protest which was
conducted by illegal search & inquiry by Respondent no. 3.

d. that this Hon'ble Court be pleased direct the Respondents to refund the amount of Rs. 5,31,23,196/- made under protest, which was conducted by illegal search & inquiry by Respondent no. 5.

e. That this Hon'ble Court be pleased to initiate independent inquiry against the officers of Respondents.”

2. Considering the nature of the prayers, we are not inclined to entertain the petition. We are of the opinion that the petitioners may make an application for a refund, if they are so entitled. Let such an application be made within a period of two weeks from today. If so made, the same be decided by the designated official in accordance with law within a period of four weeks from the date of the said application.

3. All contentions of the parties, both on facts and in law, are expressly kept open.

4. The petition is disposed of in the aforesaid terms. No costs.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)