

Prajakta Vartak

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 1262 OF 2025**

Thalia & Gami Enterprises

...Petitioner

Vs.

Union of India Through The
Secretary, Ministry of Finance & Ors.

...Respondents

Ms. Ritika Agarwal with Ms. Yaminee Verma i/b. Acelegal for the Petitioner.
Mr. Karan Adhik with Mr. Abhishek Mishra for the Respondents.

**CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.**
DATE: 9 APRIL 2026.

P.C.

1. Although we had passed an order on this petition on 01 April 2026, the proceedings are listed today as we require a clarification from the petitioner on the observation of the Designated Officer as made in the impugned order whether the tax collected by the petitioner was passed on to the petitioner's customers, in the transactions entered into with the flat purchasers. This would be necessary to determine the correct position concerning unjust enrichment, as observed by the appellate authority and subject matter of consideration before the Designated Officer who was to ascertain whether there has been any unjust enrichment on the part of the petitioner. As certain materials were not produced, the Designated Officer has come to a conclusion that he was not satisfied that the petitioner had established the absence of unjust enrichment. Learned counsel for the petitioner has submitted that, in fact, there is no unjust enrichment, and that the tax in question was neither passed on nor collected by the petitioner so as to bring about

any situation of unjust enrichment.

2. Let an affidavit to that effect be placed on record, along with a certificate from a Chartered Accountant in regard to the audited accounts of the petitioner on such aspect, so that a clear position in that regard is made available.

3. Let the affidavit be filed by 17 April 2026. A copy of the same be served on the advocates for the respondents.

4. List the proceedings on **23 April 2026 (H.O.B.)**.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)