

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 Adik i/b. with Mr. Abhishek Mishra for the Respondents.

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**CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.**
DATE: 30 APRIL 2026.

P.C.

1. As noted in the earlier order, the only issue for consideration is whether there is any unjust enrichment on the part of the petitioner in regard to its entitlement to a refund of Rs.15,95,63,848/-. Learned counsel for the petitioner has drawn our attention to paragraph 8 of the rejoinder affidavit dated 27 April 2026 of Shri. Murji Bhanji Gami, Partner of the petitioner, to submit that all documents, which according to the petitioner are necessary, have been submitted. However, after due consideration of the matter, the appellate authority directed verification of the GSTR returns, invoices, and the undertaking issued by CIDCO, as also any other documents required by the proper officer, as set out in paragraph 4.4 of the reply affidavit of Shri. Shrikant Ganapati Hosabale, Assistant Commissioner of CGST & Central Excise, Division-II, Belapur Commissionerate, dated 21 April 2026.

2. Learned counsel for the petitioner submits that although majority of the documents are submitted, the invoices as also the agreements in regard to the sale of the flats will be presented before the proper officer for verification, who shall thereafter take an appropriate view of the matter before the adjourned date of hearing. Let this entire exercise be completed within a period of four weeks from today.

3. We, accordingly, adjourn the proceedings to **11 June 2026 (H.O.B.) Part Heard.**

4. At this stage, we are informed that Writ Petition No.1791 of 2026 is the companion petition which is inadvertently shown as disposed of. It is contended that the said writ petition is required to be restored. However, under the present roster, petitions pertaining to the year 2026 would lie before the Hon'ble First Bench. Accordingly, the petitioner is required to move an appropriate application in such proceedings as also move an application for both these petitions to be tagged together.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)