

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.17262 OF 2025

Roy Constructions Pvt.Ltd.

Petitioner

versus

Union of India through Secretary and others

Respondents

Prithwiraj Choudhuri with Ms.Kausarjahan Sayyed, Mr.Aansh Desai i/by
Pythagoras Legal for Petitioner.

Ms.Shruti D.Vyas, Additional G.P with Mr.Aditya R.Deolekar, AGP for State.

Mr.Jitendra Mishra with Mr.Ashutosh Mishra, Mr.Rupesh Dubey for Respondent
nos.1 and 2 Union Government.

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

DATE: 5th January 2026

P.C.

1. To enable Ms.Vyas, learned counsel for Respondent nos.3 to 6 to take instructions, stand over to 12th January 2026. High on board.
2. We have also requested Mr.Jitendra Mishra, learned panel counsel for the Central Government/Central GST Authorities to take instructions as either of the parties would be required to take a decision as mandated under Section 6(2)(b) of the Central Goods and Services Tax Act, 2017 and more particularly considering the decision of the Supreme Court in **Armour Security (India) Limited Vs. Commissioner of CGST¹**.

1(2025)33 Centax 222 (S.C.)

3. Let our instructions dated 2nd January 2026 in regard to list of dates and proposition be complied within two days from today.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)