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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION  
WRIT PETITION NO. 19307 OF 2024**

All India Association of  
Superintendents of Central Tax & Ors. .... Petitioners.  
V/s  
Union of India  
through Revenue Secretary & Ors. .... Respondents.

**WITH  
WRIT PETITION NO. 13149 OF 2024**

Union of India and Ors. .... Petitioners.  
V/s  
All India Central Excise  
Inspectors Association and Anr. .... Respondents.

**WITH  
INTERIM APPLICATION NO.2742 OF 2026  
IN  
WRIT PETITION NO.13149 OF 2024**

Aisha Nikhat Shareef  
D/o Ibrahim Shareef ....Applicants.  
V/s  
Union of India and others

**WITH  
INTERIM APPLICATION NO.59 OF 2025  
IN  
WRIT PETITION NO.13149 OF 2024**

Ashok N. Sarkar and Ors. ....Applicants.  
V/s  
Union of India through  
the Secretary and Ors. .... Respondents.

**WITH  
INTERIM APPLICATION NO.60 OF 2025  
IN  
WRIT PETITION NO.13149 OF 2024**

M.P. Vasudevan S/o  
A.P.K. Annan Nambiar and Ors. ....Applicants.

V/s  
Union of India through  
the Secretary Department of  
Revenue and Ors.

.... Respondents.

**WITH  
INTERIM APPLICATION NO.764 OF 2025  
IN  
WRIT PETITION NO.13149 OF 2024**

Vijay G.Dalvi

....Applicant

V/s  
Union of India and Ors.

....Respondents.

**WITH  
INTERIM APPLICATION NO.13094 OF 2025  
IN  
WRIT PETITION NO.13149 OF 2024**

Kunj Nath Sinha S/o.

P.N. Sinha and Ors.

....Applicants

V/s  
Union of India and Others.

....Respondents.

Mr. Rahul Walia, advocate for the petitioner in WP/19307/2024.  
Ms. Neeta Masurkar, advocate for the petitioner in WP/13149/2024.  
Mr. G.S. Hegde, senior advocate with Mr. K.P. Rao and Mr. T.RR. Ray, advocates for the intervener in IA/764/2026 and IA/13094/2025.  
Mr. Varun Garge with Mr. D.M. Shukla, advocates for the respondent nos. 1 and 2. in WP/13149/2024.  
Ms. Anjali Helekar with Mr. Ashuthosh Gole, advocates for the respondents in WP/19307/2024.  
Mr. Vishal P. Shirke, advocate for the applicant in IA/2742/2026 and IA/60/2025.  
Mr. Aniket Maru, advocate for the applicant/intervener in IA/59/2025.

**CORAM : SHREE CHANDRASHEKHAR, CJ &  
GAUTAM A. ANKHAD, J.**

**DATE : 9<sup>TH</sup> APRIL 2026**

**P.C. :**

1. Pursuant to the order dated 21<sup>st</sup> August 2025 passed by this Court, necessary instructions contained in the letter dated 22<sup>nd</sup> September 2025 have been received by Ms. Neeta Masurkar, the learned Counsel for the Union of India, a copy thereof is tendered in the Court and the same is taken on record.
2. Post the matter on 17<sup>th</sup> April 2026.

**INTERIM APPLICATION NOS.764 OF 2026 AND 13094 OF 2025**

3. Mr. G. S. Hegde, the learned senior counsel for the applicants states that any decision rendered in these writ petitions may affect the rights of the applicants who are represented through All India Central Excise Inspectors Association. To the extent of an argument on parity, that is, equal treatment should be given to them may be addressed at the time of final hearing. Interim Application Nos.764 of 2026 and 13094 of 2025 for intervention are allowed.

**[GAUTAM A. ANKHAD, J.]****[CHIEF JUSTICE]**