

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.1204 OF 2026

Soex India Private LimitedPetitioner
Versus
State of Maharashtra and Anr.Respondents

WITH
WRIT PETITION NO.1206 OF 2026

High Street Impex LLPPetitioner
Versus
State of Maharashtra and Anr.Respondents

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Mr. Vikram Nankani, Senior Advocate a/w. Mr.Ashwin Ankhad, Sajal Yadav, Mr. Asif Lampwala, Mr.Sumit Nankani and Mr.Anukul Seth and Mr. Harsh Ghangurde for the Petitioner in WP/1204/2026.

Mr. Prakash Shah, Senior Advocate a/w. Mr.Ashwin Ankhad, Sajal Yadav, Mr. Asif Lampwala, Mr.Sumit Nankani and Mr.Anukul Seth and Mr. Harsh Ghangurde for the Petitioner in WP/1206/2026.

Mr. Rajiv Patil, Senior Advocate a/w. Mr. P.P. Kakade, Addl. GP and Ms. Priyanka Chavan, AGP for the Respondent – State in both the Petitions.

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**CORAM : RAVINDRA V. GHUGE &
ABHAY MANTRI, JJ.**

DATE : 06 MARCH, 2026

P.C:

1. On 05.03.2026, we have passed the following order :

“1. A Motion was moved by the learned Additional Government Pleader at 11:00 a.m. praying for listing

these matters on the Production Board. Accordingly, these matters are listed on the Production Board.

2. Considering that we are in a part-heard matter, hearing in which continued even after lunch, we are listing these matters by consent of the parties tomorrow on the urgent Supplementary Board.

3. Stand over to 6th March 2026. To be listed on the "Supplementary Board"

In view of the above, the matters have been listed today.

2. Having heard the learned Senior Advocates for the Petitioners and the learned Senior Advocate Mr. Patil, appearing on behalf of the State, we advert to the copy of the communication tendered to the Court by Mr Patil, dated 05.03.2026, addressed by Mr. Dheeraj Kumar (Secretary, Medical Education and Drugs Department) to the Government Pleader's Office. With the consent of the learned Addl. GP, a photostat copy of the said communication dated 05.03.2026, is taken on record and marked as 'X-1' for identification.

3. The contents of 'X-1', can be summarized as under:

(a) The seized final product of the Petitioner, M/s. Soex India Private Limited, which is meant purely for export purposes, shall be released by the Department, immediately.

(b) The Petitioner should maintain a meticulous record of the transportation of the aforesaid final product for the purpose of export, in terms of the orders received by the Petitioner industry, and shall export the said product accordingly. In short, no part of the said consignment would be utilized for the purpose of sale or distribution in the State of Maharashtra or in any other State.

(c) The seal on the manufacturing industry/unit of the Petitioner shall be removed and the factory shall be de-sealed by the authorities, immediately.

(d) The Petitioner would be at liberty to manufacture its product in the said factory only for the purpose of export, and any sale within the State of Maharashtra or elsewhere in India, would not be permitted.

(e) The Petitioner, Soex India Private Ltd., after the de-sealing of the industry, can carry out manufacturing activity up to the level of the finished product, only to be exported.

4. The learned Senior Advocate, Mr.Patil, is instructed to tender a photostat copy of one more communication dated 05.03.2026, which is with reference to the order of this Court dated 05.03.2026. The said communication is addressed by Mr.Dhiraj Kumar (Secretary) to the Office of the Government Pleader. The same is marked as 'X-2' for identification.

5. The contents of the communication 'X-2', can be summarized as under:

(a) The seized stock of the manufactured final product of the Petitioner in the First Petition, which is stored in the godown of the Petitioner in the Second Petition, shall be released.

(b) Both the Petitioners would file an affidavit declaring that the said stock in the godown of the Petitioner in the Second Petition, i.e. M/s High Street Impex LLP, would be safely carried outside the State of Maharashtra for sale in those States where such sale is permissible. The purpose of both the Petitioners tendering such an affidavit is to declare that they would meticulously follow the Rules and Regulations

applicable for transporting the said goods outside the State of Maharashtra for sale by M/s High Street Impex LLP.

6. The learned Senior Advocate, Mr. Nankani, tenders a compilation of colour-shaded ready reference data (3 pages). The same is collectively marked as 'Y-1' for identification. He submits that the said ready reference chart contains details of competitor companies which manufacture cigarettes and hukka flavors under particular brand names, containing ingredients/components mentioned in the seventh column of 'Y-1', which are identical to the product of the Petitioner, M/s Soex India Private Ltd. He further submits that these competitor factories are permitted to manufacture their products and sell the same within and outside the State of Maharashtra, and also export them to other countries. It is submitted that no action has been taken against any of these competitors' manufacturing units.

7. With regard to the contention of the State that the Petitioner manufactures a tobacco paste, Mr. Nankani, the learned Senior Advocate, has shown a sample of an identical paste manufactured by Akbarali & Co., who store and sell the said hukka-flavour product under the brand name 'Huffelpuff'. Another packet of the said hukka-flavour paste, under the

brand name 'Starwalker', manufactured by New Kamath Tobacco Company Pvt. Ltd., is also manufactured and sold in the State of Maharashtra.

8. Mr. Patil, the learned Senior Advocate, submits that he would have to take instructions on the compilation 'Y-1' and would deal with the above contentions of the Petitioners in the affidavit to be filed pursuant to the order of this Court dated 23.02.2026. He further submits that the affidavit would be filed in this Court, on or before 04.04.2026.

9. After recording what has transpired in the hearings yesterday and today and which is reflected in the foregoing paragraphs, we expect the authorities who have initiated action against the Petitioners, to act uniformly within the framework of the statute. If any of the industries set out in the compilation 'Y-1', are found to be manufacturing, storing, or selling products in the State or outside the State, which are identical to the products of the present Petitioners, action of the same magnitude as that initiated against the Petitioners, should also be taken against them.

10. Considering the grave urgency expressed by the Petitioners, list these proceedings on **06.04.2026 at 3.00 pm.**

11. We reiterate that the parties would tender their brief, recordable written notes of submissions, limited to 3 to 4 pages in the Petitions, along with relevant case law, with proper index and pagination.

(ABHAY MANTRI, J.)

(RAVINDRA V. GHUGE, J.)