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

WRIT PETITION NO. 1204 OF 2026

Soex India Private Limited

....Petitioner

Versus

The State of Maharashtra & Anr.

....Respondents

**WITH
WRIT PETITION NO. 1206 OF 2026**

High Street Impex LLP

....Petitioner

Versus

The State of Maharashtra & Anr.

....Respondents

Mr. Vikram Nankani, Senior Advocate a/w. Mr. Sajal Yadav, Mr. S. K. Saxena, Mr. Sumit Nankani, Mr. Harsh Ghangurde, Mr. Raj Raut, Mr. Aayushya Geruja, Mr. Mahaveer Lohar, Mr. Nihal Rebello and Mr. Rasheed Lakhwa i/b. Mr. Anukul Seth for the Petitioner in WP No. 1204 of 2026.

Mr. Prakash Shah, Senior Advocate a/w. Mr. Sajal Yadav, Mr. S.K. Saxena, Mr. Harsh Ghangurde, Mr. Raj Raut, Mr. Aayushya Geruja, Mr. Mahaveer Lohar, Mr. Nihal Rebello and Mr. Rasheed Lakhwa i/b. Mr. Anukul Seth for the Petitioner in WP No. 1206 of 2026.

Mr. Rajiv Patil, Senior Advocate a/w. Mr. P. P. Kakade, Addl. GP and Ms. Priyanka Chavan, AGP for the Respondent – State in WP No. 1204 of 2026.

Mr. Rajiv Patil, Senior Advocate a/w. Mr. P. P. Kakade, Addl. GP and Ms. P. N. Diwan, AGP for the Respondent – State in WP No. 1206 of 2026.

**CORAM : RAVINDRA V. GHUGE &
ABHAY J. MANTRI, JJ.
DATE : 23rd FEBRUARY, 2026**

P.C. :-

1. During the brief hearing of these matters at the preliminary stage, we note that the State has instructed the learned Senior Advocate, Mr. Patil, to submit that, any factory Manufacturing, distributing, storing, and transporting an item containing tobacco with prohibited additives, whether a small, medium, or large Indian enterprise, or a multinational company, shall not be permitted to conduct business or operate its factory in this State, since the notification issued in 2012 and the subsequent notification dated 16.07.2025, do not permit the manufacture of any such item within the State of Maharashtra.

2. In view of the above statement, we expect the State of Maharashtra to file an affidavit through the highest officer of the concerned Department, affirming that any of the above activities concerning any of the aforesaid items, shall not be permitted in Maharashtra, and that any factory found to be indulging in the manufacturing of such products shall be shut down forthwith.

3. The learned Advocate appearing for the Petitioners sounds exasperated, as the goods that have been seized are meant

purely for export, and the Petitioners have consented to the Department handling the sealed containers and monitoring the export under their supervision. It is further submitted that the Petitioners have now started receiving notices regarding the cancellation of export orders, which would result in substantial monetary loss to them, especially when their competitors, who are manufacturing identical products, have been left untouched by the same Department.

4. Mr. Patil, the learned Senior Advocate and Special Counsel for the State, denies the statement that competitors are being permitted to carry on the same manufacturing activities.

5. In view of the above, we make it clear that if, eventually, this Court concludes that the action of the State was high-handed, unwarranted, or otherwise vitiated, the Petitioners shall be at liberty to initiate appropriate proceedings for recovery of losses from the State Government or this Court may order accordingly.

6. Since the State has to file its affidavit by 5th March

2026, list these Petitions on **10th March 2026** at 3:00 p.m.

7. The parties shall tender concise, recordable short notes of submissions, running into three to four pages, along with a compilation of case law duly indexed and paginated.

(ABHAY J. MANTRI, J.)

(RAVINDRA V. GHUGE, J.)