



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 5268 OF 2024
WITH
WRIT PETITION NO. 4423 OF 2025
WITH
WRIT PETITION NO. 467 OF 2026

Apollo India Services LLP

... Petitioner

Versus

State of Maharashtra & Ors.

... Respondents

Mr. Rohan Shah, Senior Advocate a/w. Mr. K. Prithwiraj Choudhuri, Mr. Mohammed Anajwala, Ms. Kausar Jahan Sayed, Mr. Aansh Desai, Ms. Diva Devarsha i/b. Pythagoras Legal for the petitioner.

Ms. Jyoti Chavan, Addl. G.P. for the State in WP/5268/2024.

Mr. Amar Mishra, AGP for the State in WP/4423/2025 and WP/467/2026.

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

DATE: 12 MARCH 2026

P.C.

1. The issues raised in these Writ Petitions are similar.
2. Ms. Chavan, learned Addl. GP seeks time to take instructions as also to file reply affidavit.
3. Mr. Shah would submit that the prior decision in **Sundyne Pumps and Compressors India Pvt. Ltd. vs. The Union of India**¹ passed by the co-ordinate Bench of this Court, has been considered in remanding the proceedings in **Vistex Asia Pacific Pvt. Ltd.**² and **Lubrizol Advance Materials India Pvt. Ltd. vs. Union of India & Ors.**³. He submits that considering the facts of the case, it is

¹ Writ Petition No. 15228 of 2023 dated 16 June, 2025

² Writ Petition No. 4852 of 2022 dated 6 January, 2026

³ Writ Petition No. 987 of 2026 dated 4 March, 2026

appropriate that the view as taken by this Court in **Sundyne Pumps and Compressors India Pvt. Ltd.** (supra) that the petitioner being held entitled to the refund, needs to be followed.

4. We shall hear the parties on this issue on the adjourned date of hearing after reply affidavit is filed.

5. Accordingly, Stand over to **2 April. 2026.**

6. Reply affidavit be filed within two weeks from today and copy of the same be served on the advocate for the petitioner well in advance.

7. Till the adjourned date of hearing, no coercive action be taken against the petitioner.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)