

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

WRIT PETITION NO. 261 OF 2026

**In
STAMP NO. OF**

**M/s Ksa Timbers Mart, Thr. Partner Pradeep I.PETITIONER
Patel And Ors.**

V/S

**Union Of India, Ministry Of Finance Thr. Secy.,RESPONDENT
New Delhi And Anr.**

ADV S.N. FULADI for Petitioner

ADV SAURABH A. CHAUDHARI for Respondent-1

**CORAM : HON'BLE SHRI JUSTICE ANIL S. KILOR &
HON'BLE SHRI JUSTICE RAJ D. WAKODE,
JJ**

DATE : 27th January, 2026

P.C. :

By consent, stand over to 17.02.2026.

(FOR REGISTRAR JUDICIAL)