Shephali

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 17106 OF 2024

Manappuram Finance Ltd. …Petitioner
Versus
Union of India & Ors. …Respondents

Mr Bharat Raichandani, with Mahesh Raichandani, Bhagrati Sahu & Unnati Thakkar, i/b UBR Legal Advocates, for the Petitioner.
Mr AR Deolekar, AGP, for the Respondent-State.

SHEPHALI SANJAY MORMARE

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Date: 2026.06.17 15:24:54 +0530

CORAM: SUMAN SHYAM &
ADVAIT M. SETHNA, JJ.

DATED: 12th JUNE 2026.

P.C.:

1. The Writ Petition is filed under Article 226 of the Constitution of India challenging the vires and validity of Rule 39(1)(a) of the CGST Rules, 2017. The Petitioner has also assailed the order dated 29th April 2024 (Exhibit D) passed by the State Tax Officer, (Vashi-Turbhe-702), Raigad Division, Navi Mumbai.

2. Mr Raichandani, for the Petitioner would submit that the Petitioner was not given a personal hearing before the order was passed. Mr Deolkear, learned AGP for the Respondent refutes the submission by contending that hearing was given as disclosed in the said order. Be that as it may.

3. Mr Riaichandani has relied upon two decisions, one being ***Reliance Jio Infocomm Ltd. Vs Union of India*** [(2026) 40 Centax

88 (Mad.)] and the other being ***Birlanu Ltd. Vs Union of India*** [(2026) 38 Centax 172 (Telangana)]. It is submitted at the Bar that the issue raised in the Petition would be covered by the afore-mentioned decisions.

4. In view of the above, it would be in the interest of justice to remand the proceedings to the said authority, i.e., the State Tax Officer, (Vashi-Turbhe-702), Raigad Division, Navi Mumbai, who had passed the impugned order. The said authority shall reconsider/re-visit the issues raised in the Petition, more particularly, in light of the decisions (Supra) and pass a reasoned order, afresh, on merits and in accordance with law. Accordingly, the Impugned Order dated 29th April 2024 (Exh.D) is hereby quashed and set aside.

5. We make it clear that all contentions of the parties are expressly kept open to be urged before the said Authority. We have not expressed any opinion on the merits of the rival contentions.

6. With the above observations, the Writ Petition stands disposed of.

7. It is clarified that the challenge to the validity of the said Rule 39(1)(a) of the CGST Rules, 2017 is kept open to be decided at an appropriate stage/proceeding, when the occasion so arises.

8. All concerned to act on an authenticated copy of the order.

(ADVAIT M. SETHNA, J.) **(SUMAN SHYAM, J.)**