



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 1679 OF 2024

Mercedes Benz India Private Ltd. ... Petitioner

Versus

The Union of India and Ors. ... Respondents

Mr.Darius Shroff, Senior Advocate a/w Mr.Prasad Paranjape a/w
Mr.Kumar Harshwardhan a/w Ms.Dhruvi Shah for the Petitioner
Mr.Jitendra B. Mishra and Mr.Ram Ochani for the Respondents

CORAM: G. S. KULKARNI &
FIRDOSH P. POONIWALLA, JJ.

DATED: 07 February, 2024

P.C.

1. At the request of Mr.Mishra, the learned counsel for the Respondents, stand over to 20th February 2024 to enable Respondents to place on record reply affidavit. Let a copy of the reply affidavit be served on the learned Advocate for the Petitioner well in advance. Till the next date of hearing, impugned order shall remain stayed.

2. The contention of Mr.Shroff, the learned Senior Advocate for the Petitioner, is that the Circular issued by the Central Board of Indirect Taxes and Customs is not considered by Respondent No.3 in passing the impugned order, and, in fact, the Petitioner had placed before the Designated Officer, the comparative position showing as to how the Petitioner would stand independently of the decision by the Supreme Court in the case of C.C., C.E. & S.T. Bangalore (Adjudication) etc. vs. M/s.Northern Operating Systems Pvt. Ltd. in Civil Appeal No. 2289-2293 of 2021 on 19th May 2022.

(FIRDOSH P. POONIWALLA, J.)

(G. S. KULKARNI, J.)