



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

WRIT PETITION NO.4330 OF 2024

M/s. Lekar Pharma Limited

...Petitioner

Versus

Union of India & Ors.

...Respondents

Adv. Jasmine Dixit i/b. UBR Legal Advocates for Petitioner.

Mr. Y. R. Mishra a/w Mr. Siddharth Chandrashekhar for Respondent Nos.1 to 3 and 6.

Ms. P. H. Kantharia, G. P. a/w Ms. Jyoti Chavan, Addl. G. P. for Respondent-State.

CORAM : M. S. Sonak &
Jitendra Jain, JJ.

DATED : 22 October 2024.

PC.:-

1. Heard learned counsel for the parties.
2. The learned counsel for the parties agree that the main issue raised in this petition stands addressed by the Finance (No.2) Act of 2024 by which Section 140(7) of the Central Goods & Services Tax Act, 2017 (CGST Act) was amended with retrospective effect.
3. The Petitioner has also challenged the impugned Order-in-Original dated 27 February 2023 made by Joint Commissioner Central GST & C.Ex. (Respondent No.4). This order is appealable. However, no appeal was filed possibly on account of the issue of transition credit under Section 140(7) of the CGST Act, 2017. Now that this issue stands

address by the Finance (No.2) Act of 2024, there is no reason why the Petitioner should not be relegated to the remedy of an appeal.

4. Therefore, if the Petitioner files an appeal within four weeks from today, the Appellate Authority should consider such appeal on merits without going into the issue of limitation. This petition was pending since 23 June 2023 and Petitioner was bonafide prosecuting it before this Court.

5. The Appellate Authority should take into consideration the effect the Finance (No.2) Act of 2024 while deciding the appeal. However, all contentions of all parties are left open.

6. This petition is accordingly disposed of in the above terms without any order for costs.

7. All concerned must act on an authenticated copy of this order.

(Jitendra S. Jain, J.)

(M. S. Sonak, J.)