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

WRIT PETITION (L) NO. 22832 OF 2025

Muktai Enterprises

...Petitioner

Versus

Sperintendent, Anti Evasion CGST

...Respondents

Mr Sachin Kumar with Mr. Tejas Patil, for Petitioner.

Mr J. B. Mishra with Ashutosh Mishra, for Respondent.

CORAM: M.S. Sonak &
Advait M. Sethna, JJ.

DATED: 07 OCTOBER 2025

PC:-

1. Mr. Sachin Kumar, appears along with Mr. Tejas Patil, for the Petitioner.
2. At our request, Mr. J. B. Mishra, who usually appears on behalf of the Respondents, has agreed to appear in this matter as well.
3. This morning, we disposed of Writ Petition Nos. 10928 of 2025 and 10933 of 2025, which involved the same issue as that involved in this Petition.
4. Therefore, by adopting the reasoning in our judgment disposing of Writ Petition Nos. 10928 of 2025 and 10933 of 2025, we dispose of this Petition by upholding the

Respondents' action of blocking Input Tax Credit (ITC) corresponding to Rs. 41,87,658/-, which was 'available' on the date of the blockage, but set aside the blocking of ITC acquired thereafter by the Petitioner, corresponding to Rs. 1,43,30,363/-.

5. Further, we direct the Respondents to restore the ITC equivalent to Rs. 1,43,30,363/- to the Petitioner's electronic ledger account within 15 days from the uploading of this order.

6. Nothing in this order will preclude the Respondents from resorting to the various remedies available to them under the Act and the rules for recovery of the credit/amount in accordance with law.

7. This Petition is allowed in the above terms without any costs order.

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

(Advait M. Sethna, J)

(M.S. Sonak, J)