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

WRIT PETITION NO.3027 OF 2018

Adlabs Entertainment Ltd. ...Petitioner  
V/s.  
Union of India & Ors. ...Respondents

Mr.Abhishek Rastogi with Mr.Pratyushprava Saha and Ms.Kanika Sharma i/b Khaitan & Co, for the Petitioner.

Mr.Pradeep S. Jetly, Senior Counsel with Mr.Jitendra B. Mishra and Mr.Ram Ochani for the Respondent Nos.1 and 2.

Mr.Himanshu Takke, AGP for the State – Respondent Nos.3 and 4.

Mr.S.P. Bharti for the Respondent No.5.

**CORAM : R.D. DHANUKA &  
N.R. BORKAR, JJ.**  
**DATE : 24TH JANUARY, 2022.**  
**(THROUGH VIDEO CONFERENCE)**

**P.C. :-**

1. The petitioner seeks appropriate order or direction against the respondents to grant up-front exemption from 100% of Goods of Service Tax leviable on sale of the goods to the Theme Park and Water Park adopted by the petitioner at Khalapur and also seeks refund of the GST already paid by the petitioner till date.

2. Our attention is invited to the recommendations made by High Level Committee as per the directions of this Court in Writ Petition No.3027 of 2018 filed by the petitioner – M/s.Adlabs

Entertainment Ltd. (Imagica). Mr.Rastogi, learned counsel for the petitioner states that pursuant to the recommendations made by the High Level Committee, State Government has released part of the amount due to the petitioner. The Central Government has however, neither released any amount due to the petitioner, nor has even bothered to file affidavit in reply to the petition.

3. State Government has already filed affidavit in reply. We direct the respondent nos.1 and 2 to file affidavit in reply within two weeks from today and shall serve a copy thereof upon the learned advocate for the petitioner's simultaneously. Rejoinder, if any, shall be filed within one week thereafter with a copy to be served upon the respondents' advocate simultaneously. In the affidavit in reply to be filed by the respondent nos.1 and 2, they shall indicate whether they also are agreeable to pay the amount of CGST on the line of the recommendations made by the High Level Committee or not, and if not, why.

4. Petitioner is at liberty to file a copy of the 14<sup>th</sup> Finance Commission's Report for consideration of this Court in support of the submission regarding sharing of the GST between the Central Government and the State Government. A copy of such report shall be filed before this Court in advance before the next date and also serve a copy thereof upon the respondents' advocate in advance.

5. The petitioner is at liberty to amend the prayer clause (i). The amendment to be carried out within one week from today. The amendment shall also be carried out in the copies supplied to the respondents' counsel simultaneously. The respondent no.2 shall also file reply to the amended portion of the petition within the same period.
6. Place the matter on board for admission on 1<sup>st</sup> March, 2022.

**(N.R. BORKAR,J.)**

**(R.D. DHANUKA, J.)**

VASANT  
ANANDRAO  
IDHOL

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