



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION**

**WRIT PETITION NO.1851 OF 2026**

KEC International Limited ... Petitioner  
Versus  
Union of India and ors. .... Respondents

**WITH  
WRIT PETITION NO.2042 OF 2026**

KEC International Limited ... Petitioner  
Versus  
Union Territory of Dadra & Nagar Haveli  
and Daman & Diu and ors. .... Respondents

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Mr. Bharat Raichandani a/w Mr. Mahesh Raichandani,  
Mr. Bhagrati Sahu i/b. UBR Legal Advocates, for the petitioner.  
Dr. Sanjay Jain a/w Mr. Harsh Dedhia, for the respondents.

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**CORAM : M. S. KARNIK &  
SANDESH D. PATIL, JJ.**

**DATE : 24<sup>th</sup> AUGUST 2026**

**P.C. :**

1. Learned counsel for the petitioner fairly submits that the Appellate Authority has already passed an order. Since the Appellate Authority has already passed the order, nothing survives for consideration in the present writ petitions. The Appellate

Authority has allowed the appeal and remitted the matter back to the Assessing Authority for processing the claim of refund.

2. In such view of the matter, nothing survives for consideration in these writ petitions. All contentions of the petitioner are kept open to be agitated before the Assessing Authority.

3. The writ petitions are disposed of.

(SANDESH D. PATIL, J.)

(M. S. KARNIK, J.)