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IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.286 OF 2025
WITH
WRIT PETITION NO.292 OF 2025, WRIT PETITION NO.296 OF 2025

WRIT PETITION NO.286 OF 2025

DELTA CORP LIMITED THR. ITS AUTH. REP. MANOJ JAIN ... PETITIONER

Versus

UNION OF INDIA, THR. THE JOINT SECRETARY AND 3 ORS ... RESPONDENTS

WITH
WRIT PETITION NO.292 OF 2025

DELTA PLEASURE CRUISE COMPANY PVT. LTD., THE. ITS AUTH. REP. MANOJ JAIN ... PETITIONER

Versus

UNION OF INDIA, THR. THE JOINT SECRETARY AND 3 ORS ... RESPONDENTS

WITH
WRIT PETITION NO.296 OF 2025

HIGHSTREET CRUISES AND ENTERTAINMENT PVT. LTD., THR. ITS AUTH. REP. MANOJ JAIN ... PETITIONER

Versus

UNION OF INDIA, THR. THE JOINT SECRETARY AND 3 ORS ... RESPONDENTS

Mr. Parag Rao (Through V.C.) with Mr. Rajendra Barot, Mr. Suresh Varanasi, Mr. Dhirajkumar Totala, Mr. Harsha Uppal and Mr. Akhil Parrikar, Advocates for the Petitioner.
Ms. Asha Desai for Respondent Nos. 2 and 3.

CORAM:- VALMIKI MENEZES &
AMIT S. JAMSANDEKAR, JJ.

DATED :- 7th September, 2026

P.C.

1. In terms of the order dated 21.07.2026, the Respondents were granted time to take instructions and file an affidavit as to whether they would proceed on the basis of provision under Section 31(c) of the GST Rules, in accordance with the directions issued by the Honâ€™ble Supreme Court in its order dated 27.05.2026 in the case of Director General of Goods and Services Tax Intelligence (HQS) & Ors. V/s Gameskraft Technologies Private Ltd. & Ors. in Civil Appeal Nos(s). 8241-8244 of 2026 arising out of SLP(C) Nos. 19366-19369 of 2023.

2. The affidavit of reply of Respondent Nos. 2 and 3 has been placed on record, in which at Para 4 the Authority has stated that the Authority would proceed with the adjudication proceeding in respect of the Petitioner and conduct the same strictly in accordance with law and following judgment dated 27.05.2026 in the case of Director General of Goods and Services Tax Intelligence (HQS) & Ors. V/s Gameskraft Technologies Private Ltd. & Ors. in Civil Appeal Nos(s). 8241-8244 of 2026 arising out of SLP(C) Nos. 19366-19369 of 2023.

3. In view of this statement recorded at para 4 of the aforementioned affidavit, on instructions, the learned counsel Mr. Parag Rao seeks to withdraw this Petition and does not press for the reliefs therein.

4. Consequently, and in view of the statement made in the affidavit, the Petition is dismissed as withdrawn.

AMIT S. JAMSANDEKAR, J. **VALMIKI MENEZES, J.**

Signed by: SHAKUNTALA ZALMI
Designation: Personal Assistant
Date: 07/09/2026 17:04:07