



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

WRIT PETITION NO.920 OF 2025

Atlanta Infra Assets Limited  
versus  
The Union of India and others

Petitioner  
  
Respondents

AND  
WRIT PETITION (L) NO.15636 OF 2025

Atlanta Infra Assets Limited  
versus  
The Union of India and others

Petitioner  
  
Respondents

Mr.Bharat Raichandani with Mr.Pritesh Kumar i/by UBR Legal Advocates for  
Petitioners.

Ms.Jyoti Chavan, Additional Govt.Pleader, with Mr.Amar Mishra, AGP, for  
Respondent State.

CORAM: G. S. KULKARNI &  
AARTI SATHE, JJ.

DATE: 17<sup>th</sup> January 2026

P.C.

1. We have heard Mr.Raichandani, learned counsel for the Petitioners and Ms.Chavan, learned Additional Government Pleader for Respondents-Revenue. At the outset we may observe that the short issue, as canvassed in the present petition, relates to the Petitioner offering corporate guarantees to the subsidiaries namely Mora Tollways Limited of Rs.700 crores and Atlanta Ropar Tollways Pvt.Ltd of Rs.170 crores be considered to be a supply, is the issue for consideration, although arising out of an Order in Original under the provisions of Central Goods and

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Services Act by the State Authorities. Mr.Raichandani as also Ms.Chavan have stated that in **Schloss HMA Pvt.Ltd. Vs. Union of India and others**<sup>1</sup>, similar issue had fallen for consideration of this Court as also there are other petitions which are pending admission. In some of the petitions reply affidavits have been filed and in some affidavits are yet to be filed.

2. In this view of the matter, we adjourn these proceedings to **16<sup>th</sup> February 2026, at 3.00 p.m.** To be listed along with companion matters, list of which is to be provided by learned Additional Govt.Pleader so that we can hear the parties on law and endeavour to pass appropriate order.

3. In the meantime, let an appropriate list of dates along with propositions be placed on record. Reply affidavit be served on the advocate for the Petitioner well in advance.

4. In the meantime, in the event any coercive action is intended to be taken against the Petitioner, a seven days clear notice shall be given to the Petitioner.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)

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<sup>1</sup>Writ Petition No.60 of 2025, dated 8-1-2025