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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION (L) NO.10258 OF 2026

Emirates ...Petitioner
Versus
State of Maharashtra ...Respondents

Ms. Rohan Shah, Senior Advocate, a/w. Mr. Mohammed Anajwalla, a/w.

Ms. Renita Alex i/b. India Law Alliance, for the Petitioner.

Ms. Jyoti Chavan, Addl. G.P. for Respondent No.1 and 2-State.

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

DATE: 02 APRIL 2026

P.C.

1. We have heard Mr. Rohan Shah, learned Senior Advocate, appearing for the Petitioner, and Ms. Jyoti Chavan, learned Additional Government Pleader, appearing for the Respondent/Department.

2. This petition challenges the order-in-original passed by Respondent No. 2, Assistant Commissioner of State Tax (CST-INV-D-0115). The order dated 22nd December 2025 confirms the demand, along with interest and penalty.

3. The grievance of the Petitioner pertains to the Respondent's non-applicability of exemption Notification No. 2/2018 dated 25th January 2018, specifically Entry 20A, which provides exemption for services by way of transportation of goods by aircraft from a customs station of clearance in India to a place outside India.

4. The Petitioner contends that the supply of air transportation of goods, together with ancillary services, constitutes a composite supply and is therefore entitled to exemption under the said Notification. According to the Petitioner, the Department's action, as reflected in the impugned order, is contrary to the exemption notification, as ancillary services forming part of the composite supply are sought to be separately taxed, thereby defeating the intended exemption.

5. The Petitioner has raised several issues in assailing the order-in-original. However, considering the nature of the order passed, as well as the contentions urged on behalf of the Petitioner—including reliance on various decisions. In our opinion, it would be appropriate for the Petitioner to assert such contentions by availing of the remedy of a statutory appeal, as available to the Petitioner to be filed before the Commissioner of Appeals. We are accordingly not inclined to examine all such issues raised in the present petition, which needs to be decided in the appeal proceedings. The petition is therefore disposed of in the following terms:

ORDER

i) Let an appeal assailing the order passed by Respondent No. 2 dated 22nd December 2025 be filed within a period of four weeks from today.

ii) If such appeal is filed, the Appellate Authority shall decide the same in accordance with law and without an objection as to limitation, in view of the bonafide pursuit of the present petition by the Petitioner.

iii) All contentions of the parties on the merits of the proposed appeal are expressly kept open. Considering all contentions raised by the

Petitioner in the present petition are also expressly kept open to be asserted as may be permissible in law.

iv) The petition stands disposed of in the aforesaid terms. No costs.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)