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IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO.10241 OF 2026

M/s Rishav Lights and Bhansali Enterprises

PETITIONER

VERSUS

The State of Maharashtra and Others

RESPONDENTS

.....
Mr. Alok Sharma, Advocate for the Petitioner

Mr. A. B. Girase, Government Pleader for Respondent - State

.....

[CORAM : NITIN B. SURYAWANSHI, &
ABASAHEB D. SHINDE, J. J.]

DATE : 19th AUGUST, 2026

ORDER :

1. Indisputably, the issue raised in this Petition is squarely covered by the decision rendered at Principal Seat in a batch of Writ Petitions, including Writ Petition No. 2512 of 2021 dated 12th April, 2023.

2. For the reasons stated in the said order, we pass the following order:

- a. The Writ Petition is disposed of by quashing and setting aside the impugned assessment order. The assessment proceedings are restored to file before Respondent No.2 Commissioner of Sales Tax. The Commissioner would

examine the issue pending before the Commissioner in the light of the decision rendered by the Maharashtra Sales Tax Tribunal, Pune in Appeal No.2 of 2018 "***M/s B. U. Bhandari Auto Private Limited V/s The State of Maharashtra***" and in the context of the provisions of Section 55 of the Maharashtra Value Added Act and take decision as per law.

- b. We make it clear that we have not concluded on other aspects that may arise during the assessment proceedings other than the decision of the Tribunal in the case of "M/s B. U. Bhandari" (*supra*), and the Commissioner would examine the facts of the case and pass the order as per law. Needless to state, the contentions of the Petitioner and the Department are expressly kept open.
- c. In the light of setting aside the impugned assessment order, as above, the consequential effects of the setting aside of the impugned order would follow and be given effect to by the concerned.

[**ABASAHEB D. SHINDE**]
JUDGE

[**NITIN B. SURYAWANSHI**]
JUDGE

