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

WRIT PETITION (L) NO. 297 OF 2015

Vichare and Co. Pvt. Ltd. } Petitioner
versus
The State of Maharashtra and Ors. } Respondents

WITH
WRIT PETITION (L) NO. 373 OF 2015

Patel Michigan JV. A. Joint Venture } Petitioner
versus
The State of Maharashtra and Ors. } Respondents

WITH
WRIT PETITION (L) NO. 565 OF 2015
WITH
WRIT PETITION (L) NO. 567 OF 2015

Ashoka Builders } Petitioner
versus
The State of Maharashtra and Ors. } Respondents

WITH
WRIT PETITION NO. 1118 OF 2015
WITH
WRIT PETITION NO. 1119 OF 2015
WITH
WRIT PETITION NO. 1120 OF 2015
(Appellate Side)

Silver Dot Convertors Pvt. Ltd. } Petitioner
versus
The State of Maharashtra and Ors. } Respondents

Mr. Vinayak Patkar with Ms. Manjiri S. Parasnis and Mr. Dinesh Tambde for the Petitioners in all Petitions.

Mr. B. B. Sharma-AGP for Respondent State in WPL/297/2015.

Ms. Ajali Helekar-AGP for Respondent State in WPL/373/2015, WPL/565/2015 and WPL/567/2015.

Mr. V. N. Sagare-AGP for Respondent State in WP/1118 to 1120 of 2015.

Mr. Rajiv Jalota (IAS)-Commissioner of Sales Tax present.

CORAM :- S. C. DHARMADHIKARI &
SUNIL P. DESHMUKH, JJ.

DATED :- MARCH 3, 2015

P.C. :-

These Writ Petitions on our board seek a direction to the Respondents to undertake assessment of the returns filed by the Petitioners and if the Petitioners are entitled to a refund in terms thereof, then, to grant it in accordance with law.

2) Such Petitions and which we have noted, are filed possibly every week. The only grievance of the parties like the Petitioners is that the returns though furnished and submitted have not been scrutinised and verified in terms of the law and the admissible refund is also not granted.

3) There are certain issues raised by the Respondents and about non compliance with the relevant rules or provisions of law enabling the Petitioners to seek refund and equally the Respondents to process the claims of the parties like the Petitioners.

4) We clarify that we make no observation nor express any opinion specifically on the issue as to whether the refund could be granted to the Petitioners on the basis of their computation and calculation made in the returns or a separate procedure being evolved therefor. They will have to comply with the same including filling in the forms if necessary.

5) We only desire that none of such applications as are noted by us and in the Petitions are kept pending by the department/ Respondents. If the returns are furnished and submitted, then, they deserve to be scrutinised. If they should be scrutinised expeditiously and early and equally the claims for refund in pursuance thereof, then, the only direction that we issue is that the Respondents process such cases and as expeditiously as possible.

6) Each of these matters were kept back in the morning session to enable Mr. Sharma to seek instructions from the concerned officials.

7) It is stated that pursuant to our oral direction, the Commissioner of Sales Tax is present in Court. He has instructed Mr.Sharma to state that all the returns and which are subject matter of the Petitions on today's board and equally those pending with the

department would be taken up for scrutiny and verification periodically and as far as the Petitioners are concerned, the returns would be processed and the requisite orders would be passed within a period of 4 weeks from the date of receipt of copy of this order. We accept these statements made by Mr. Sharma and in the presence of the Commissioner of Sales Tax as an undertaking given to this Court. We expect the Respondents to abide by the same and take requisite steps.

8) We clarify, in the event of any doubt, as orally expressed, that the direction to pass order and based on the undertaking given to the Court is confined to the Writ Petitions which are on today's board and insofar as the other pending files are concerned, the same should be processed as expeditiously as possible and in any event within a period of 8 weeks from the date of receipt of copy of this order. The Writ Petitions are accordingly disposed of.

(SUNIL P. DESHMUKH, J.) **(S.C.DHARMADHIKARI, J.)**