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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY****ORDINARY ORIGINAL CIVIL JURISDICTION****WRIT PETITION (LODGING) No. 193 of 2015**

M/s Legrand India Limited

..Petitioner.

Vs

The State of Maharashtra &amp; Anr

..Respondents.

Mr Darius Shroff, Senior Counsel a/with Mr Rohit Jain and Mr  
Sushanth Murthy i/by M/s Economic Law Practice for the petitioner.

Ms Anjali Helekar, AGP for the State-Respondent.

**CORAM : S.C. DHARMADHIKARI &  
N.W. SAMBRE, JJ.**

**DATE : 04<sup>th</sup> FEBRUARY, 2015.**

**P.C.**

1) Having heard Mr Shroff, learned Senior Counsel appearing on behalf of the petitioner, we find that at this stage any legal or constitutional issue need not be examined. If the petitioner is aggrieved by an assessment order and apprehends coercive measures to recover the amount under the same, then, in the presence of an alternate equally efficacious remedy within the statute, we refrain from exercising our writ jurisdiction at this stage. We will relegate the petitioner to an appeal and which is statutory in nature.

2) Only apprehension of Mr Shroff is that even before the petitioner institutes the appeal, files an application seeking waiver of deposit and stay,

the revenue will initiate coercive measures, rather has initiated the same and will proceed to recover the sums thereby rendering the remedy infructuous.

3) After having heard both sides on this point, we take care of this apprehension of the petitioner by directing that for a period of four weeks from today no coercive measures to recover the amount shall be initiated or if already initiated shall not be proceeded with. This is purely to enable the petitioner to avail of the alternate and equally efficacious remedy of an appeal and make a request therein for dispensation of the condition of pre-deposit of the duty amount and penalty and interest if any so also apply for stay of recovery during the pendency of the appeal.

4) This writ petition is disposed of by keeping open the constitutional and legal challenge and for being raised at an appropriate stage. We clarify that this order is passed without prejudice to the rights and contentions of both sides. We have not examined the rival contentions in the light of the limited order. The writ petition is disposed of. No order as to costs.

**(N.W. SAMBRE, J.)**

**( S.C. DHARMADHIKARI,J )**