

IN THE HIGH COURT OF BOMBAY AT GOA
CIVIL REVISION APPLICATION NOS. 11, 12, 13, 14, 15 AND
16 OF 2016

CIVIL REVISION APPLICATION NO. 11 OF 2016

COMMISSIONER OF INCOME TAX,
PANAJI. ... Petitioner

Versus

NEELAM AJIT PHATARPEKAR. ... Respondent

CIVIL REVISION APPLICATION NO. 12 OF 2016

COMMISSIONER OF INCOME TAX,
PANAJI. ... Petitioner

Versus

M/S. SESA GOA, LTD. ... Respondent

CIVIL REVISION APPLICATION NO. 13 OF 2016

COMMISSIONER OF INCOME TAX,
PANAJI. ... Petitioner

Versus

M/S. ZUARI MAROC PHOSPHATES LTD., ... Respondent

CIVIL REVISION APPLICATION NO. 14 OF 2016

COMMISSIONER OF INCOME TAX,
PANAJI. ... Petitioner

Versus

M/S. SESA GOA LTD ... Respondent

CIVIL REVISION APPLICATION NO. 15 OF 2016

COMMISSIONER OF INCOME TAX,
PANAJI.

... Petitioner

Versus

M/S. SESA INDUSTRIES LTD

... Respondent

AND

CIVIL REVISION APPLICATION NO. 16 OF 2016

COMMISSIONER OF INCOME TAX,
PANAJI.

... Petitioner

Versus

KALA MINES AND MINERALS

... Respondent

Ms. Asha Dessai, Advocate for Petitioners.

Coram:- C. V. BHADANG, J.

Date:- 22nd April, 2016

P.C.

These Civil Revision Applications at the instance of the Revenue, seek to challenge the Order dated 11.03.2016 passed by the Deputy Registrar of this Court refusing registration of Tax Appeals on account of non-payment of Court fees. The Order records that the matter was listed before the Registrar and inspite of grant of opportunities, the office objection was not removed.

2. The learned Counsel appearing for the Petitioners state that on account of some procedural formalities, sanction for the amount of Court fees was

delayed because of which the Court fee could not be paid within time. She submits that in each of the Tax Appeals, the fixed Court fee of Rs.10,000/- is payable.

3. Having regard to the fact that the registration of the Tax Appeal was refused, there is no need to issue notice to the Respondent at this stage. Considering the circumstances and the submissions made, the following Order is passed :

ORDER

- (i) CRA nos. 11, 12, 13, 14, 15 and 16 of 2016, are allowed.
- (ii) The impugned Order refusing registration of the Tax Appeal is hereby set aside subject to the condition that the Petitioner shall deposit the Court fees and remove all the office objections, if any, and pay costs of Rs.2,000/- in each of the Tax Appeals, within one week from today.
- (iii) The costs shall be paid/deposited with the Goa State Legal Services Authority.
- (iv) Civil Revision Applications are disposed of in the aforesaid terms.

C. V. BHADANG, J.

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