IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.1022 OF 2016

M/s. Mast Climber Equipment (I)
Pvt. Ltd. & Anr. .... Petitioners
Vs.
The Maharashtra Sales Tax Tribunal
& Ors. .... Respondents

Mr. Chandrakant B. Thakar for the Petitioners.
Mr. N.D. Deshpande, AGP, for Respondent Nos.2 & 3.

CORAM: S.C. DHARMADHIKARI &
G.S. KULKARNI, JJ.

DATE : APRIL 12, 2016

P.C:

After having heard Mr. Thakar, appearing for the petitioners, at some length and perusing the impugned order of the Tribunal which is passed on an application seeking waiver of the condition of pre-deposit, we are of the view that the condition imposed by the Tribunal in one appeal of securing the tax amount, is reasonable. The same does not deprive the petitioners of their right of appeal nor renders them illusory.

Once the condition is reasonable and not arbitrary and has nexus prima facie with the object that is sought to be achieved of balancing the rights and equities, then there is no warrant for interference in writ jurisdiction. The writ petition is dismissed. However, the Tribunal's order is modified to the extent of imposition of costs on the petitioners. The order of the Tribunal to that extent is set aside. The time to comply with the Tribunal's order is extended by eight weeks. If the compliance is reported within eight weeks, the First Appellate Authority shall decide the appeal and dispose it off in accordance with law.

(G.S. KULKARNI, J.) (S.C. DHARMADHIKARI, J.)