

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**CIVIL APPELLATE JURISDICTION**

**CIVIL APPLICATION NO.665 OF 2016**  
**IN**  
**WRIT PETITION NO.7400 OF 2015**

Johnson Matthey Chemicals  
India Pvt. Ltd., Raigad

.... Applicant

***In the matter between***

Johnson Matthey Chemicals  
India Pvt. Ltd., Raigad

.... Petitioner

***V/s.***

The State of Maharashtra & Ors.

.... Respondents

Mr. Prakash Shah a/w. Mr. Rahul Thakar and  
Mr. Jas Sanghavi, i/by M/s. PDS Legal, for the  
Applicant-Petitioner.

Mr. V.A. Sonpal, Special Counsel, for the  
Respondents.

**CORAM : S.C. DHARMADHIKARI &**  
**DR. SHALINI PHANSALKAR-JOSHI, J.J.**

**DATE : 14<sup>TH</sup> JUNE, 2016.**

**P.C. :**

1. It is fairly stated by Mr. Shah, learned advocate appearing for the Applicant-Petitioner, that during the pendency of the Petition, the first Appellate Authority has passed an order. Since the Applicant-Petitioner is aggrieved by this order, it has preferred a further Appeal to the Maharashtra Sales Tax Tribunal. In that Appeal, it has also applied for stay by filing a written application. He, therefore, submits that he has instructions not to press this Civil Application. However, it is submitted

that, till the Tribunal applies its mind to the stay application and passes an order, after hearing both sides, the Revenue be directed not to initiate any coercive measures to recover the tax.

2. After having approached the Tribunal and sought a stay, pending the hearing of the Appeal, we have no doubt in our mind that till the Tribunal hears both sides and passes appropriate order on the stay application, the Revenue will not precipitate the matter by initiating any coercive measures. However, to ensure that the stay application is moved by the Applicant-Petitioner expeditiously, we direct that the Tribunal shall pass the necessary order on the stay application within a period of two months from today.

3. All contentions on merits of the stay application as also the Appeal are kept open.

4. Civil Application is disposed of in the above terms.

5. Needless to clarify, that in the event the Applicant-Petitioner desires an early hearing of the Appeal itself, the Applicant-Petitioner is free to make a requisite application before the Tribunal.

**[DR. SHALINI PHANSALKAR-JOSHI, J.] [S.C. DHARMADHIKARI, J.]**