

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

WRIT PETITION NO. 1649 OF 2016

M/s. Blue Star Construction Co.	}	
Combined Group JV	}	Petitioner
versus		
Commissioner of Sales Tax	}	
and Ors.	}	Respondents

Mr. K. M. Sanghani for the petitioner.

Mr. B. B. Sharma - AGP for the respondents.

**CORAM :- S. C. DHARMADHIKARI &
B. P. COLABAWALLA, JJ.**

DATED :- AUGUST 16, 2016

P.C. :-

1) Heard Mr. Sanghani appearing for the petitioner. We do not think that the order passed by the tribunal and that too on the stay application requires interference in writ jurisdiction.

2) We do not think that Mr. Sanghani is justified in complaining that the impugned order is un-reasoned. The order reflects application of mind by the tribunal for the simple reason that when tax was deducted at source by the JNPT, the quantum fixed as part payment by the first appellate authority was reduced. Such a reasonable and non-arbitrary approach

cannot be termed as illegal simply because in two other matters the tribunal did not impose any condition. Once this discretionary exercise cannot be faulted, then, the writ petition is not maintainable. We dismiss the same.

3) Mr. Sanghani prays that some reasonable extension be granted so as to not non-suited the petitioner/appellant. This request is opposed by Mr. Sharma appearing for the respondents.

4) In the facts peculiar to this case, we grant four weeks' time from today. The time originally stipulated has expired on 20th December, 2015. If within this additional time that we granted today the moneys are deposited with the respondents and compliance reported, then, the tribunal shall proceed to decide the appeals on merits.

(B.P.COLABAWALLA, J.)

(S.C.DHARMADHIKARI, J.)