

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION {L} NO.948 OF 2016

Ingram Micro India Private Limited Petitioner
Vs.
The State of Maharashtra & Ors. Respondents

Mr. V. Sridharan, Senior Counsel with Mr. C.B. Thakar,
Mr. Rahul Thakar and Mr. Girish Kalla for the Petitioner.
Mr. B.B. Sharma, AGP, for the Respondent-State.

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

DATE : MAY 03, 2016

P.C:

1. Having heard both sides and finding that the writ petition has been brought against an interim order, and though it is submitted that there is an inconsistency in the view taken at the interim stage by the Tribunal, we are not inclined to examine any larger issue, or controversy, or merits of the case.

2. After hearing both sides, we are of the view that the rights and equities can be balanced by directing that instead of a

sum of Rs.2.72 crores being deposited as a pre-condition, if the petitioner deposits a sum of Rs.1.5 crores within a period of two months from today, on compliance, the First Appellate Authority should treat that as an order passed and substituting the condition imposed by it by the above direction. Thereafter, the First Appellate Authority shall hear the Appeal on merits and in accordance with law. It shall endeavour to dispose it of expeditiously for it concerns the issue of VAT on information technology products, as claimed. The First Appellate Authority may consider giving this Appeal a priority and disposing it of by 31-12-2016. All contention of the parties are kept open.

3. The writ petition is disposed of.

(DR. SHALINI PHANSALKAR-JOSHI, J.)

(S.C. DHARMADHIKARI, J.)