

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.1972 OF 2016
AND
WRIT PETITION NO.1981 OF 2016

M/s. Blue Star Construction Company Petitioner
Vs.
Commissioner of Sales Tax,
Maharashtra State, Mumbai & Others Respondents

Mr. K.M. Sangani for the Petitioner in both petitions.
None for the Respondents.

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

DATE : OCTOBER 18, 2016

P.C:

1. Heard Mr. Sangani, appearing for the petitioner in both these petitions. We have perused the order passed on the stay application by the Tribunal. In both matters we find that the Tribunal has imposed a very reasonable condition. In fact, it has partly allowed the appeals and brought down the amount which is to be deposited. In the circumstances and when the Tribunal has not acted arbitrarily or capriciously nor violated any

provisions of law, we cannot entertain these writ petitions. They are dismissed.

2. In both matters, the time to comply with the Tribunal's direction is extended by two months from today. If compliance is reported, the First Appellate Authority to accept the appeals for adjudication on merits, else they should stand dismissed without any further reference to Court.

(B.P. COLABAWALLA, J.)

(S.C. DHARMADHIKARI, J.)