IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 2401 OF 2012

M/S WINE KING AND ANOTHER.
VERSUS
THE STATE OF MAHARASHTRA AND OTHERS.
...
Advocate for the Petitioners : Shri Kasliwal Anil H.
AGP for Respondent 1 : Shri B.A.Shinde.
Advocate for Respondents 2 to 4 : Shri A.S.Deshpande.
...

CORAM: RAVINDRA V. GHUGE
AND
SUNIL K. KOTWAL, JJ.

DATE :- 07th November, 2017

Per Court :

1 The learned Advocate for the Petitioners submits that the issue raised in this petition is with regard to the imposition of penalty under Section 29(8) of the Maharashtra Value Added Tax Act, 2002.

2 He points out from the orders passed by this Court at the Principal Seat on 06.08.2010 in Writ Petition No.1705/2010 (*M/s Sanjay Dresses vs. The State of Maharashtra*), on 08.09.2011 in Writ Petition No.1451/2011 (*Mukesh R. Bhayani vs. The State of Maharashtra and others*) and the order dated 22.09.2016, which is an order passed on the motion for speaking to the minutes of the order dated 08.09.2011.

3 We find from the above cited orders that the concerned

Department has withdrawn the impugned notices by making a statement that the aggrieved persons would be given an opportunity to reply, their reply would be considered and a personal hearing would also be given. By orders dated 08.09.2011 and 22.09.2011, this Court has observed that the said statement shall be binding on the concerned Department with regard to all cases involving the same issue pertaining to Section 29(8) of the Maharashtra Value Added Tax Act, 2002.

4 The learned Advocate for Respondent Nos.2, 3 and 4 submits that the impugned notices shall be withdrawn. It is submitted that the concerned Department would issue separate notices to the Petitioners and would commence the hearing considering the statement made before this Court as is recorded above.

5 In the light of the above, this Writ Petition is rendered infructuous as the impugned notices are being withdrawn. The Writ Petition is, therefore, disposed of by recording the statement of Respondent Nos.2, 3 and 4 as above.

kps **(SUNIL K. KOTWAL, J.)** **(RAVINDRA V. GHUGE, J.)**