IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.27/2017

Simplex Projects Ltd.,
a Company incorporated under the
Companies Act, 1956, and having
its Registered Office at
12/1 Nelli Sengupta Sarani,
Kolkata – 87, and principal place of
business in Goa Office No.25/26th 1st Floor,
Queenly Elite Building,
Near Damodar Temple,
Vasco-da-Gama, Goa 403 802,
represented by its Authorised Officer
Shri Sankar Kumar Giri Goswami,
r/o. Kailash Life Style,
Jairam Nagar, Dabolim, Vasco-da-Gama, Goa. …... **Petitioner.**

V/s.

1. Asst. Commercial Tax Officer,
Vasco Da Gama Ward,
Vasco-da-Gama, Goa.

2. Commissioner of Commercial Taxes Goa,
Panaji, Goa.

3. The State of Goa,
through the Secretary Finance,
Secretariat, Porvorim, Bardez, Goa. ….... Respondents.

R. G. Ramani, Advocate for the petitioner.

Ms. N. Kholkar, Additional Govt. Advocate for the respondents.

CORAM :- F.M. REIS &
NUTAN D. SARDESSAI, JJ.

Date : - 02/02/2017.

ORAL JUDGMENT : (PER F.M. REIS, J.)

Heard Mr. R. G. Ramani, learned Counsel appearing for the petitioner and Ms. N. Kholkar, learned Additional Govt. Advocate appearing for the respondents.

2. Rule. Learned Counsel appearing for the respondents waives service. Heard forthwith, with the consent of the learned Counsel.

3. The grievance of the petitioner is that in terms of the refund order, the petitioners are entitled to receive certain amounts from the respondents which were deposited in connection with the Value Added Tax.

4. It is pointed out by Mr. Ramani, learned Counsel appearing for the petitioners that such amounts were to be paid in two installments by the respondents and, in fact, the first installment was paid in October, 2016, whereas the second installment was payable by November, 2016 which has been defaulted. Ms. Kholkar, learned

Additional Government Advocate, however, points out that in the meanwhile, the respondent No.1 had raised some audit objections which the petitioners have replied vide their reply dated 16th January, 2017. The learned Additional Govt. Advocate, as such, points out that based on such reply filed by the petitioners, decision would be taken by the concerned Officer within three weeks from today.

5. In view of the above, we dispose off the above writ petition by accepting the statement of the learned Additional Govt. Advocate, upon instructions and, as such, the respondent No.1 shall take a decision on the refund amount payable and act accordingly within three weeks from today. Rule disposed of accordingly.

6. The petition stands disposed of. Place the matter for compliance report on 6 March 2017

NUTAN D. SARDESSAI, J. **F.M. REIS, J.**

ssm.