

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NOS. 559 OF 2004 & 48, 49, 613 & 616 OF 2006

WRIT PETITION NO.559 OF 2004

Goa Minerals Pvt. Ltd.,
a Company incorporated under the
Companies Act, 1956 having its
registered Office at Salgaocar House,
Off. F. L. Gomes Road,
Vasco-da-Gama, Goa
through its Company Secretary
Mr. H. G. Shenoy.

.... Petitioner

V e r s u s

1. Asst. Commissioner of Income Tax,
(Assessing Officer)
Circle 2, Margao Goa.
2. Joint Commissioner of Income Tax,
Margao Range, Margao Goa.
3. The Commissioner of Income Tax,
having his office at Ayakar Bhavan,
Patto, Panaji Goa.
4. Union of India,
through the Secretary,
Ministry of Finance,
Revenue Department,
North Block
Lok Nayak Bhavan,
New Delhi.

..... Respondents

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WITH

WRIT PETITION NOS. 48 & 49 OF 2006

Goa Minerals Pvt. Ltd.,
a Company incorporated under the
Companies Act, 1956 having its
registered Office at Salgaocar House,
Off. Francisco Luis Gomes Road,
Vasco-da-Gama, Goa
through its Company Secretary
Mr. H. G. Shenoy.

.... Petitioner

V e r s u s

1. Asst. Commissioner of Income Tax,
(Assessing Officer)
Circle 2, Margao Goa.
2. Joint Commissioner of Income Tax,
Margao Range, Margao Goa.
3. The Commissioner of Income Tax,
having his office at Ayakar Bhavan,
Patto, Panaji Goa.
4. Union of India,
through the Secretary,
Ministry of Finance,
Revenue Department,
North Block
Lok Nayak Bhavan,
New Delhi.

..... Respondents

WITH
WRIT PETITION NO. 613 OF 2006

Goa Minerals Pvt. Ltd.,
a Company incorporated under the
Companies Act, 1956 having its
registered Office at Salgaocar House,
Off. Francisco Luis Gomes Road,
Vasco-da-Gama, Goa
through its Company Secretary
Mr. H. G. Shenoy.

.... Petitioner

V e r s u s

1. Asst. Commissioner of Income Tax,
(Assessing Officer)
Circle 2, Margao Goa.
2. Addl. Commissioner of Income Tax,
Margao Range,
Margao Goa.
3. Union of India,
through the Secretary,
Ministry of Finance,
Revenue Department,
North Block,
Lok Nayak Bhavan,
New Delhi

.... Respondents

WITH
WRIT PETITION NO.616 OF 2006

Goa Minerals Pvt. Ltd.,
a Company incorporated under the
Companies Act, 1956 having its
registered Office at Salgaocar House,
Off. Francisco Luis Gomes Road,
Vasco-da-Gama, Goa
through its Company Secretary
Mr. H. G. Shenoy.

.... Petitioner

V e r s u s

1. Asst. Commissioner of Income Tax,
(Assessing Officer)
Circle 2, Margao Goa.

2. Union of India,
through the Secretary,
Ministry of Finance,
Revenue Department,
North Block
Lok Nayak Bhavan,
New Delhi.

..... Respondents

Mr. P. J. Pardiwalla, Senior Advocate with Mr. A. F. Diniz, Advocate for
the petitioner.

Ms. A. Razaq, Advocate for the respondents.

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

Date:- 11th April, 2017

ORAL JUDGMENT (Per F. M. Reis, J)

After hearing the matter for some time, we find that it cannot be disputed that in view of the disposal of Tax Appeal Nos.26 of 2009 and 1 of 2010 which came to be dismissed, the impugned orders in the above writ petitions would no longer survive and deserve to be quashed and set aside. The learned counsel appearing for the respondents did not raise any other

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contention to sustain the impugned orders as such orders were based on the orders which were the subject matter of the Tax Appeals filed by the respondents. Hence, the impugned orders dated 24.03.2004, 23.03.2005 and 23.03.2006 are quashed and set aside. Rule is made absolute. The petitions stand disposed of accordingly.

NUTAN D. SARDESSAI, J.

F. M. REIS, J.

at*