IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 277 OF 2017

M/S. ZUARI GLOBAL LTD., ... Petitioner

Versus

THE ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 2(1), PANAJI AND 3 ORS., ... Respondents

Ms. Priyanka Kamat, Advocate for the Petitioner.
Ms. Amira Razaq, Advocate for the Respondent no. 1.

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

Date:- 5th May, 2017

P.C.

Heard Ms. P. Kamat, learned Counsel appearing for the Petitioner and Ms. A. Razaq, learned Counsel appearing for the Respondent no. 1.

2. In view of the Order dated 05.05.2017 passed in Writ Petition no. 276 of 2017, speaking to the Minutes, the following Order dated 19.04.2017 which was incorrectly uploaded in respect of Writ Petition no. 276/2017 shall be read in the present Petition as follows :

"Heard Mr. Gupta, learned Senior Advocate appearing for the Petitioner and Ms. Amira Razaq, learned Counsel appearing for the Respondent no. 1-Revenue.

2. During the course of the hearing of the above Writ Petition, learned Counsel appearing for the Respondent-Revenue has raised a preliminary objection hat the Petitioners have an alternate remedy to challenge the impugned Assessment Orders by preferring an Appeal before the appropriate Appellate Authority. Learned Counsel appearing for the Respondent-Revenue relies upon the Judgment reported in (2014) 1 SCC 603 in the case of CIT vs. Chhabil Das Agarwal to bring to our notice the observations of the Apex Court in the said Judgment.

3. Learned Counsel appearing for the Petitioners accordingly seeks leave to withdraw the above Writ Petition with liberty to challenge the Assessment Orders before the CIT Appeals in accordance with law though according to the learned Senior Advocate, the jurisdiction of the Court to entertain the above Petition is not barred.

4. In the peculiar facts and circumstances of the case, the Writ Petition is dismissed as withdrawn with liberty to the Petitioners to file an Appeal against the impugned Assessment Orders in accordance with law. In case such Appeals are preferred within four weeks from today, the Appellate Authority shall proceed to examine the Appeal on merits without

considering the point of limitation.

5. All the contentions of the parties on merits are left open."

3. In view of the above, the Petition stands disposed of accordingly.

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

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