IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION

WRIT PETITION NO.3788 OF 2014

M/s. Kothari Metal Industries ....Petitioner
V/s.
The State of Maharashtra & Ors. ....Respondents

Mr. Manish Jain i/by S.M.Jain & Associates, Advocate for Petitioner.
Mr. K.V.Saste, APP for the Respondent-State.

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CORAM :- R.M. SAVANT &
SANDEEP K. SHINDE, JJ.

DATE :- 8TH SEPTEMBER, 2017.

P.C. :-

The above Petition has been filed for the relief that the Respondent No.3 be directed to take appropriate action in respect of the letter/complaint addressed by the Petitioner and to investigate into the same and take appropriate action against the respondent No.4 to 9. The complaint made by the Petitioner is as regards the non-remittance of the Value Added Tax on the goods purchased by him from the Respondent Nos.4 to 9 to the Sales Tax Department. The cause of filing the above Petition appears to be the fact that the Petitioner has been issued a notice under the Maharashtra Value Added Tax Act for non payment of the Value Added Tax on the goods purchased by the Petitioner. The learned counsel for the Petitioner has submitted before us that the proceedings pursuant to the show-cause notice are going on before the appropriate authority under the Said Act. We are unable to grant the relief sought by the Petitioner for investigation into the offences allegedly committed by the Respondent Nos.4 to 9 under Sections 406, 420, 468, 471 of the IPC as it would be open for the Sales Tax Department to proceed against the Respondent Nos.4 to 9 as the same can be done for non-remittance of the Value Added Tax by the Respondent Nos.4 to 9 on account of the purchases made by the Petitioner. We have our own doubts as regards the motive and purpose behind filing of the above Petition.

2 In that view of the matter, no case for grant of any relief is made out. The above Criminal Writ Petition is accordingly dismissed.

(SANDEEP K. SHINDE, J) **(R.M. SAVANT, J)**