

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 1069 OF 2017

IPM India Wholesale Trading Pvt. Ltd. ... Petitioner
Vs.
The State of Maharashtra & Ors. ... Respondents

WITH
WRIT PETITION NO. 14305 OF 2016

IMP India Wholesale Trading Pvt. Ltd. ... Petitioner
Vs.
The State of Maharashtra & Ors. ... Respondents

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Mr. V. Sridharan, Senior Advocate a/w. Mr. Rahul Thakar and
Mr. Jas Sanghavi i/b. PDS Legal for the Petitioner in both the
Petitions.

Mr. P. G. Sawant, AGP for Respondent Nos. 1 to 4 in both the
Petitions.

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**CORAM : S. C. DHARMADHIKARI &
B. P. COLABAWALLA, JJ.**

DATE : FEBRUARY 28, 2017.

P.C. :

1. Heard both sides. These Writ Petitions challenge the orders of assessment, both dated 29th March, 2016, passed by respondent no.3.

2. After the Writ Petitions were heard for some time and a suggestion was given by the Court to the respondents as to why an order of assessment cannot be made afresh, Mr. Sawant appearing on behalf the respondents sought time to take instructions in the morning session.

3. After taking instructions, Mr. Sawant states that the 3rd respondent's orders dated 29th March, 2016 be quashed and set aside. The 3rd respondent will now pass fresh orders and as expeditiously as possible.

4. In view of the agreement between the parties on the above, we dispose of these Writ Petitions by consent, with the following directions:

- a. The impugned orders, both dated 29.03.2016, passed by respondent no.3 are quashed and set aside. The matters are restored to the file of respondent no.3 for fresh assessment in accordance with law. All contentions of parties are kept open.
- b. The petitioner shall not raise the objection that the assessment orders, which are now been set aside, are barred by limitation.
- c. The petitioner to appear before respondent no.3 on 17th March, 2017.
- d. The re-assessment to be completed within a period of 4 months from today.

(B. P. COLABAWALLA, J.)

(S. C. DHARMADHIKARI, J.)