IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 953 OF 2015

IN

SALES TAX REFERENCE (LODGING) NO. 32 OF 2006

IN

REFERENCE APPLICATION NO. 42 OF 2000

The Commissioner of Sales Tax … Applicant.

V/s.

M/s. Jai Corporation Ltd … Respondent.

Mr. V.A. Sonpal, Spl. Counsel a/w. Mr. Himanshu Takke, AGP for State/Appellant.
Mr. C.B. Thakkar for Respondent.

CORAM : ANOOP V. MOHTA AND
G.S. KULKARNI, JJ.

DATE : 01 AUGUST, 2017

ORDER :

1. The applicant-Department of Revenue has taken out this motion challenging the order rejecting sales tax references for

want of office objections. There is delay of 1328 days in filing this notice of motion.

2. We have considered the affidavit-in-support filed by the applicant and the reason for the delay. We have also noted that the sales tax reference in question was made by the Maharashtra Sales Tax Tribunal under Section 61(1) of the Bombay Sales Tax Act, 1959, as there was question of law involved. The said reference was at the instance of Commissioner of Sales Tax, the department was therefore required to take various steps as per O.S. Rules.

3. The averments made in Para 3 to 19 in the present facts and circumstances, in our view are sufficient averments to consider the case of the applicant as a sufficient ground/reason for condonation of delay also.

4. Therefore, taking over all view of the matter and in the interest of justice, the notice of motion is allowed in terms of prayer clauses (a) and (b).

5. Four weeks time is granted to remove office objections in Sales Tax Reference (Lodging) No.32 of 2006. Stand over to 29th August, 2017.

(G.S. KULKARNI J.) (ANOOP V. MOHTA J.)