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

MAHARASHTRA VALUE ADDED TAX APPEAL (L) NO. 9 OF 2017

M/s. R. R. B. Energy Ltd. } Appellant
versus
The State of Maharashtra } Respondent

Mr. Chandrakant B. Thakar for the appellant.

Ms. Jyoti Chavan -Assistant Government Pleader for the respondents.

CORAM :- S. C. DHARMADHIKARI & PRAKASH. D. NAIK, JJ.

DATED :- APRIL 11, 2017

P.C. :-

1. Heard Mr. Thakar appearing on behalf of the dealer-appellant before us. We are of the opinion that from the two orders passed by the tribunal, one in Appeal No. 380 of 2016 dated 17th November, 2016 and on the Rectification Application No. 148 of 2016 dated 30th January, 2017, no substantial question of law arises for consideration of this court.

2. The question of law as proposed itself would reveal that the appellant claims to have produced the tax invoices in assessment and there was no dispute about the same, yet, the part payment order directs deposit of Rs.32,72,840/-.

3. In the light of the order passed by the authorities quantifying the deposit of Rs.32,72,840/- against the disputed dues of Rs.81,97,433/- would mean that they have acted fairly and reasonably. That if the appellant before us has with it all the documents, in the pending proceedings, they can be produced. If these are produced, they are bound to be considered. In our opinion, therefore, from such an order and the exercise carried out, no substantial question of law arises, particularly in the light of the tentative and *prima facie* observations of the tribunal in both the orders.

4. Consequently, the appeal fails and it is dismissed. The time to comply with the tribunal's order is extended by a period of four weeks from today. If the compliance is reported, the tribunal shall decide the appeal on its own merits and in accordance with law.

(PRAKASH.D.NAIK, J.) **(S.C.DHARMADHIKARI, J.)**