IN THE HIGH COURT OF JUDICATURE AT BOMBAY NAGPUR BENCH : NAGPUR

Writ Petition No.577 of 2017

(Daisykumar s/o. Sacchidanand Jaiswal, Gondia .vs. State and Ors.)

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders	Court's or Judge's orders.

Mr.A.A.Naik, Advocate for Petitioner.
Mr.N.S.Rao, AGP for Respondents/State.

CORAM : M.S.SANKLECHA & MANISH PITALE, JJ.

DATE : 21.6.2017.

This petition under Section 226 of the Constitution of India challenges the Order dt.20th September, 2016 passed by the Assistant Commissioner of Sales Tax, Gondia and the order dated 25th November, 2016 passed by the Deputy Commissioner of Sales Tax, Gondia dismissing the petitioner's appeal arising from the said order dated 20th September, 2016. Both the impugned Orders have rejected the petitioner's application seeking amnesty under the provisions of the Maharashtra Settlement of Arrears in Dispute Act, 2016 (**"the Act"**).

2. After the matter was heard for some time, Mr.N.S.Rao, learned A.G.P. for the Revenue, on instructions, states that both the impugned orders would be withdrawn with liberty to the Assistant

Commissioner of Sales Tax to decide the petitioner's application for amnesty under the Act afresh after following the principles of natural justice.

3. The Act provides for settlement of disputes where statutory orders have been passed demanding tax, interest or penalty from the Assessee. In the present facts also the Original Authority under the M.V.A.T. Act, 2002 had demanded interest and the petitioner had filed an appeal to the appellant Authority and it was pending on the date of the Act coming into force. However, in view of the Act, the petitioner withdrew it's appeal before the Appellate Authority to seek the benefit of amnesty under the Act.

4. Therefore, in these circumstances, the order of Original Authority demanding interest has become final and the Officers of the Sales Tax have issued demand notices. In the peculiar facts and circumstances of the case, it would be in the interest of justice that, till such time the Authorities under the Act decide the petitioner's application for Amnesty under the Act, the demand notice dt.26.12.2016 issued by the Revenue consequent to Original order passed under the M.V.A.T. Act, 2002 shall not be acted upon for a period of two weeks thereafter.

5. In view of the above statement made on behalf of the Revenue, nothing survives in this

petition. Hence, the petition is disposed of. No order as to costs.

JUDGE **JUDGE**

jaiswal