IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION (L) NO. 266 OF 2018

M/s Roche Diagnostics India Pvt. Ltd. .. Petitioner
V/s
The State of Maharashtra & Ors. .. Respondents

Mr. V. Sridharan, Senior Advocate with Mr. R. Thakkar and Mr. C.B. Thakkar for the petitioner.
Mr. V.A. Sonpal, Special Counsel with Ms. Jyoti Chavan, AGP for the respondents.

CORAM: S.C. DHARMADHIKARI &
SMT. BHARATI H. DANGRE, JJ.

DATE : 6th FEBRUARY 2018

P.C.:

After this writ petition was argued for some time, with the consent of both sides, the following order is passed:-

(i) Both sides request that we should not assign reasons for the ultimate direction that is issued in the petition.

(ii) By consent, the impugned order dated 21st December 2017 passed by the Maharashtra Sales Tax Tribunal is directed to be held in abeyance for a period of four months from today.

(iii) Within the above period of four months, the First Appellate Authority shall hear and dispose of the petitioner's pending appeal by a speaking order.

(iv) The time to dispose of the appeal will not be extended even on application of both sides.

(v) It is open for the petitioner to comply with the law by procuring the necessary forms within the above period and if it procures and produces the same before the First Appellate Authority, he will make an appropriate order in accordance with law. If there is a justification provided by the petitioner for not procuring such form, then that justification and the pleas raised in that behalf shall be duly considered while disposing of the appeal finally by the First Appellate Authority. He shall note the pleas of both the sides and assign reasons for either acceptance or rejection of the same. The order of the Maharashtra Sales Tax Tribunal would not then be required to give any effect to by the First Appellate Authority, in the event the pleas of the petitioner are accepted and the appeal is finally disposed of.

(vi) In the event any order adverse to the petitioner is passed, it will be open to the petitioner to challenge it in accordance with law.

(vii) Since we have directed expeditious disposal of the appeal by the First Appellate Authority itself, it is not necessary to consider the rival contentions, and particularly on the point of legality and validity of the order dated 21st December 2017 of the Maharashtra Sales Tax Tribunal.

(SMT. BHARATI H. DANGRE, J.) **(S.C. DHARMADHIKARI, J.)**