

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
COMPANY APPLICATION NO. 91 OF 2018
IN
COMPANY PETITION NO. 232 OF 2004**

The State of Maharashtra
Through the Deputy Commissioner of
Sales Tax, Nashik Division, Nashik .. Applicant

In the matter between :

J. Mahesh Kumar Petrochemicals Pvt. Ltd. .. Petitioner
Vs.
The Official Liquidator of
M/s. Marval Industries Limited
(In Liqn.) .. Respondent

Mr. V.A. Sonpal, Special Counsel a/w. Mr.Amar Mishra, AGP for applicant.

Mr.Mahendhar Aithe, company prosecutor for official liquidator present.

**CORAM : K.R.SHRIRAM, J.
DATE : 23RD APRIL 2018**

P.C.

1 Further to the order dated 13th March 2018, one Hemlal Bakhare, Joint Commissioner of Goods and Service Tax (Administration), Nashik Division, Nashik has placed on record an affidavit dated 9th April 2018 to explain the delay. It has to be noted that the reasons given in this affidavit is totally at variance with the earlier affidavit filed by applicant. I would have expected the applicant, Deputy Commissioner of Sales Tax, who has filed the application on behalf of the State of Maharashtra, would have looked into the records and proceedings and would have given reasons in

the affidavit in support of application as he has now attempted to give further to the order passed by this Court. Due to this judicial time has been lost.

2 Be that as it may, I am inclined to accept the explanation given in the additional affidavit and condone the delay. At the same time having wasted judicial time, applicant to pay a sum of Rs. 3,000/- as costs to Maharashtra Legal Aid Services Authority and this amount to be paid within four weeks from today. The official liquidator to process applicant's claim in accordance with law, only after being satisfied that this amount has been paid.

3 Application stands disposed accordingly.

(K.R. SHRIRAM, J.)