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

WRIT PETITION NO.830 OF 2018

Shree Ambaji Pulverising Pvt. Ltd.
& Anr. .... Petitioners
Vs.
The State of Maharashtra & Anr. .... Respondents

Mr. P.V. Surte with Mr. S.P. Surte for the Petitioners.
Ms Jyoti Chavan, AGP, for the Respondent-State.
Respondent No.2 present in Court.

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

DATE : JULY 10, 2018

P.C:

1. After hearing both sides and perusing the writ petition so also the annexures thereto, it is apparent that the respondents exceeded their powers and vesting in them by law. It is evident that an order under Section 24 of the Maharashtra Value Added Tax Act, 2002 can be made so as to rectify any mistake apparent on the record. What is the mistake apparent on the record is by now well-settled. If a mistake has to be

detected by an elaborate process and going behind the original orders and records, then, every such mistake allegedly committed is not capable of being rectified and that is too well-settled. It is not as if the Revenue is powerless in the scheme of the law. The Revenue has ample powers to get erroneous orders set aside or quashed.

2. Having perused the impugned order, copy of which is at Exhibit-N, pages 35 & 36 of the paper-book, we find that the dealer's contentions on merits are sought to be revisited. They were accepted in the earlier or initial round. Now surely this power which is sought to be exercised was not available. That could not have been resorted to if the Revenue feels that the order initially passed is wholly erroneous. In the circumstances and when the learned AGP found it difficult to defend this order, we have no alternative but to allow the writ petition. The impugned order is quashed and set aside. However, we leave the remedies and powers other than Section 24 of the Maharashtra Value Added Tax Act, 2002 open for being resorted to in the event the Revenue is of the opinion that

there is an error committed while passing the initial order. Keeping these avenues as also the petitioners' objection thereto open, we allow this petition. Needless to clarify that once the impugned order is quashed and set aside, no coercive proceedings can be initiated for recovery of the taxes.

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