

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

WRIT PETITION NO. 884 OF 2017

M/s. Jones Lang Lasalle
Property Consultants (India) Pvt. Ltd. .. Petitioner

v/s.

The State of Maharashtra & Ors. ..Respondents

Mr. C.B. Thakar a/w Mr. Rahul Thakar I/b C.B. Thakar & Co. for the petitioner
Mr. V.A. Sonpal, Special Counsel a/w Ms. Jyoti Chavan, AGP for respondent nos. 1 to 3.

**CORAM : M.S. SANKLECHA &
RIYAZ I. CHAGLA, J.J.**

DATED : 21st SEPTEMBER, 2018.

P.C.

1. This petition under Article 226 of the Constitution of India challenges the order dated 30th November, 2016 passed by the Deputy Commissioner of Sales Tax under the Maharashtra Value Added Tax Act, 2002 (MVAT Act). The impugned order dated 30th March, 2016 has been passed under Section 23 of the MVAT Act.

2. We find that the petitioner has already preferred an appeal from the impugned order dated 30th November, 2016 to the Joint Commissioner of Sales Tax (Appeals) under the MVAT Act. In the

above view, as the petitioner has availed of an efficacious alternative remedy under the Act, we see no reason to entertain this petition in our extra ordinary writ jurisdiction.

3. Thus, the petition is dismissed. However, all contentions raised herein are left open to be urged before the appellate Authorities.

(RIYAZ I. CHAGLA, J.)

(M.S. SANKLECHA, J.)