

JPP

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

WRIT PETITION (Lodg.) NO. 1426 OF 2018

M/s. Jones Lang LaSalle Property Consultants
(India) Private Limited. ... Petitioner.

V/s.

The State of Maharashtra and Ors. ... Respondents.

Mr. V. Sridharan, Senior Advocate a/w. Mr. Prakash Shah, Mr. Jas
Sanghvi i/b. C.B. Thakkar for the Petitioner.
Mr. Amar Mishra, AGP for the State.

***CORAM : S.C. Dharmadhikari and
Prakash D. Naik, JJ.***

3 May, 2018.

P.C. :-

The prayer in this Writ Petition is for issuance of a Writ of Certiorari to call for the records in relation to the impugned order dated 5 March 2018 and the Respondents be directed to allow a set-off to the Petitioner under MVAT Act, 2002.

2. The order of March 2018 is an order of assessment.

3. It is claimed that, to the extent the same denies a set-off to the Petitioner, it is bad in law.

4. The set-off which is admissible according to the Petitioner is not considered leave alone any benefit granted.

5. In the morning session we called upon the Respondents to state before the Court whether they are ready and willing to once again consider this aspect of the matter by hearing the Petitioner and passing a fresh order.

6. On instructions, it is stated that the impugned order dated 5 March 2018 in so far as it denies the set-off shall be withdrawn and the Petitioner will be heard once again on this aspect only. The Assessment Officer will pass a fresh order in accordance with law dealing with this issue of set-off and whether it is admissible to the Petitioner. The rest of the order need not be interfered with.

7. In view of the above statement which is accepted as an undertaking to this Court, the Writ Petition is allowed. The order of assessment impugned in the Petition is quashed and set aside only to the above extent. The issue of set-off admissible to the Petitioner shall be re-examined and re-considered by the Assessment Officer

strictly in accordance with law. He will pass a fresh speaking order after hearing the Petitioner. We have not expressed any opinion on the rival contentions. All contentions relating to this issue are kept open.

(Prakash D. Naik, J.)

(S.C.Dharmadhikari, J.)