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

WRIT PETITION (L) NO. 1623 OF 2018

Theobroma foods Pvt. Ltd.	}	**Petitioner**
versus		
The Deputy Commissioner of	}	
Sales Tax and Anr.	}	**Respondents**

Mr. Rohan Deshpande i/b. Ms. Alisha Pinto for the petitioner.

Ms.Jyoti Chavan-AGP for the respondents

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

DATE :- JUNE 12, 2018

P.C. :-

1. After this writ petition was argued for some time and Mr.Deshpande's attention was invited to the availability of an appellate remedy under the Maharashtra Value Added Tax Act, 2002, on instructions, Mr. Deshpande seeks leave to withdraw this writ petition with liberty to file an appeal before the first appellate authority, namely, the Joint Commissioner of Sales Tax, Mumbai.

2. Mr. Deshpande says that since the appeal is a complete and efficacious remedy, but could not be availed of earlier for the petitioner was bonafide prosecuting this writ petition and in good

faith, in the facts and circumstances of the case, we direct that in the event the appeal is filed within a period of 10 days from today, the Joint Commissioner of Sales Tax shall not dismiss it on the ground of limitation. If the appeal is not filed within the stipulated period, then, it will be for the petitioner to persuade the Joint Commissioner on the point of limitation, if raised.

3. The writ petition is disposed of as withdrawn with liberty as prayed.

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