

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

WRIT PETITION NO. 3203 OF 2017

M/s. Bharat Serums and Vaccines Ltd. .. Petitioners
v/s.
State of Maharashtra & Anr. ..Respondents

Mr. Rohan Shah a/w Divya Jaswant, Shilpa Songar for the petitioners
Mr. V.A. Sonpal, Special Counsel a/w Mr. S.B. Gore, AGP for the respondents

**CORAM : M.S. SANKLECHA &
RIYAZ I. CHAGLA, J.J.
DATED : 14th SEPTEMBER, 2018.**

P.C.

1. This petition under Article 226 of the Constitution of India seeks refund of amounts deposited with the Revenue under Central Sales Tax Act, 1960 read with Maharashtra Value Added Tax Act, 2002 (Acts). This on the ground that this deposit done during the course of a search was not justified, as it was contrary to the provisions of the Acts.

2. Mr. Sonpal, learned Counsel appearing for the Revenue states that the amounts of which refund is being sought were deposited by the petitioners on filing revised returns and / or regular return under the Acts. Thus, no interference is warranted in writ jurisdiction. However, he also very fairly states that the assessments of the revised / regular returns of the petitioners for the Financial Years 2010-11 to

2016-17 are in progress. On instructions, he further states that the assessment would be done expeditiously and if on assessment the petitioners are found entitled to refund, the same shall be granted in accordance with law.

3. We accept the above statement on behalf of the Revenue.

4. In view of the above, Mr. Shah, learned Counsel appearing in support of the petition, on instructions, seeks to withdraw this petition. However, he seeks liberty to urge the contentions raised herein before the Authorities, who are in the process of assessing the revised returns / regular returns for the Financial Years 2011-12 to 2016-17.

5. Liberty as sought is granted.

6. In the above view, the petition is disposed as withdrawn with the aforesaid liberty.

7. All the contentions of the parties are left open.

(RIYAZ I. CHAGLA, J.)

(M.S. SANKLECHA, J.)