IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH AT NAGPUR

CIVIL APPLICATION W. NO.671/2018
IN
WRIT PETITION NO.815/2018

M/s Anshul Impex Private Limited, Nagpur – 440010 through its General Manager
...Versus...
State of Maharashtra, through the Additional Chief Secretary Finance, Mantralaya, Mumbai – 400032 and others

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Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

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Shri R.S. Akbani, Counsel for petitioner
Shri Amit Chutke, AGP for respondents

CORAM : B.P. DHARMADHIKARI AND ARUN D. UPADHYE, JJ.
DATE : 21/03/2018

1. Events after 21/2/2018 with consequential challenges are being brought on record. Hence, amendment application is allowed. Necessary amendment be carried out within one week.

2. Liberty to respondents to file additional affidavit, if any, within further period of one week.

WRIT PETITION NO.815/2018

1. In response to show-cause-notice dated 13/4/2017 instead of filing a reply petitioner preferred to point out pendency of earlier petition before this Court in the matter. Later on the authority has exercised review jurisdiction. Challenge to this

exercise and demand notice dated 27/7/2017 is the subject matter of present petition.

2. As no reply to show-cause-notice was filed by petitioner, contention that recourse to review on the ground that suppliers of petitioner were not genuine and then transport VAT has not been paid cannot be looked into. Other contention is, under Section 25 (2) (a) of the Maharashtra Value Added Tax Act, 2002, the authority reviewing the order ought to have called upon petitioner to produce documents & there is no such effort. *Prima facie*, we find that word used in that provision is “may”. Thus, the authority has been given power to call for documents if after receipt of reply a disputed question arises. Here, in absence of reply the contingency may not have arisen.

3. However, today while allowing amendment, we have permitted an order dated 22/2/2018 passed by Sales Tax Tribunal to be added in present petition. The petitioner is also adding prayer for its quashment. It is not in dispute that normally remedy of appeal under Section 27 of the Act of 2002 against the order dated 22/2/2018 before this Court is available to petitioner. In that appeal, all these contentions can be raised.

4. Hence, without observing anything more on merits and leaving all contentions open for consideration in that appeal & with liberty to raise the same in that appeal, we dispose of writ petition. No costs.

JUDGE **JUDGE**

Wadkar