

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 343 OF 2019

TRADE WINGS HOTELS LTD., REP. THR.
HERMAN TELES., ... Petitioner

Versus

THE COMMISSIONER, COMMISSIONER OF
COMMERCIAL TAXES AND ANR., ... Respondents

Mr. Preetam Talaulikar, Advocate for the Petitioner.
Mr. Pravin N. Faldessai, Additional Government Advocate for
the Respondent nos.1 and 2.

Coram:- C. V. BHADANG, J.

Date:- 26th July, 2019

ORAL ORDER

Heard Mr. P. Talaulikar, the learned Counsel for the petitioner and Mr. P. Faldessai, the learned Additional Government Advocate for the respondents.

2. The only contention raised on behalf of the petitioner is that the remission of interest granted by the Commissioner of Commercial Taxes to the extent of 50% is inadequate and the Commissioner ought to have granted remission in excess of 50%.

3. The learned Additional Government Advocate for the respondents states that looking to the circumstances which have been set out by the Commissioner in the order dated 16.12.2016,

the Commissioner in his discretion has granted remission to the extent of 50% and such discretionary order cannot be interfered with.

4. I have considered the submissions made. The learned learned Additional Government Advocate is right in contending that the discretion exercised by the Commissioner of Commercial Taxes unless and until shown to be arbitrary and capricious, cannot be interfered with as this Court cannot sit in appeal over the Order of the Commissioner to grant remission in an appropriate case.

5. The petition is accordingly dismissed with no order as to costs.

C. V. BHADANG, J.

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