IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 1981 OF 2019

Dalmia Bharat Sugar and Industries Ltd. through Kanwar Pal Singh .. Petitioner

vs.

The State of Maharashtra and ors. .. Respondents.

Mr. S.S. Patwardhan a/w.Mr.Bhooshan R. Mandlik for the Petitioner.
Mr.V.A.Sonpal, Spl. Counsel a/w. Ms Shruti D. Vyas, B-Panel Counsel for Respondent No.1- State.
Ms Falguni Shete i/b Intralegal for Respondent No.4.

CORAM: M.S. SANKLECHA & M.S.SONAK, J.J.
DATE : 10 JULY 2019.

P.C.:

1] On 5th March 2019, while admitting this petition, the following order was passed:

"1. Heard both sides.
2. Rule. Respondents appearing through Advocates waive service.
3. Heard parties on the point of ad-interim relief.
4. Since an arguable point is raised with regard to the liability of the Petitioner to pay the arrears of 'Professional Tax' of one Ninaidevi Sahakari Sakhar Karkhana Limited, a Co-operative Sugar Factory, by relying on certain provisions of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, (for short, "the Act of 1975"), there will be an ad-interim order in terms of prayer clause (d).
5. Rule on interim relief, returnable on 2nd April 2019."

2] Today, when the matter came up for consideration for interim reliefs, Mr. Sonpal, learned Special Counsel appearing for respondent No.1- State states that the two impugned notices dated 19th December 2018 being notices for attachment of the petitioner's bank accounts in Punjab National Bank and Bank of India were issued on the basis that the same belong to M/s.Ninaidevi Sahakari Sakhar Karkhana Ltd. from whom the petitioner had purchased assets in SARFESI proceeding.

3] However, on perusal of the additional affidavit dated 27th June 2019 filed by the Law Officer of the petitioner, Mr. Sonpal, on instructions, states that the bank accounts which have been attached do not relate to M/s. Ninaidevi Sahakari Sakhar Karkhana Limited.

4] In view of the fact that the impugned notices have been issued on an incorrect premise, even according to the Revenue, at the request of the parties, the petition is being disposed of finally.

5] In the above view, the impugned notices dated 19th December 2018 are quashed and set aside. However, liberty is granted to the respondents to proceed against the petitioner for the dues of M/s. Ninaidevi Sahakari Sakhar Karkhana Limited, if they are otherwise entitled to in law.

6] Petition is disposed of in the above terms.

(M. S. SONAK, J.) **(M. S. SANKLECHA, J.)**