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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY****CRIMINAL APPELLATE JURISDICTION****ANTICIPATORY BAIL APPLICATION NO. 449 OF 2019**

Anagha Pramod Ghawalkar

.....Applicant

V/s.

The State of Maharashtra

.....Respondent

Mr. Abhijit Deshmukh for the applicant

Mr. A. A. Palkar APP for the State

**CORAM : NITIN W. SAMBRE, J.****DATE : FEBRUARY 21, 2019.****P.C.**

The complainant is the authority under the provisions of GST wherein the liability to the tune of Rs. 3,30,60,898/- was assessed against the applicant including penalty and other dues.

2 So far as the merits of the matter is concerned, the claim is, while saddling the liability of payment of tax and penalty on the applicant, no opportunity was given. I am afraid, such contentions cannot be appreciated at this stage in this proceedings. Once there

is order of assessment and levying penalty by the Statutory Authority, the Statute provides for a remedy against such assessment order.

3 Keeping open the option to approach this Court, in case if the Appellate/Revisional Authority grants an interim relief *qua* recovery/assessment order, I hardly notice any reason to entertain the application, application stands rejected.

**[NITIN W. SAMBRE, J.]**