

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION No. 5206 OF 2019

Samsung India Electronics Pvt. Ltd. .. Petitioner.
v/s.
Dy. Commissioner of Sales Tax,
Large Tax Payer Unit-IV, Mumbai & Anr. .. Respondents.

Shri. Vikram Nankani, Senior Advocate a/w Advocate Mr. Vaibhav P. Patankar and Mr. Mannat Waraich for petitioner.
Shri V. A. Sonpal, Special Counsel with Smt. S. D. Vyas, 'B' Panel, for the Respondent-State.

**CORAM: M. S. SANKLECHA, &
S. C. GUPTE, JJ.**

DATE : 19th JULY, 2019.

P.C:-

On 7th June, 2019 we passed the following order:-

- “ On 17.05.2019, the Court passed following order:-
“ By consent, stand over to 18th June, 2019.
Ad-interim relief to continue till then.”
2. In spite of above, the Joint Commissioner of State Tax (F-604), Large Taxpayer Unit-04, has issued notice dated 21.05.2019, which was received by the petitioner on 28.05.2019. The above notice called upon the petitioner to attend his office on 10.06.2019 at 11.30 a.m.
3. This, in spite of the aforesaid order passed on 17.05.2019, when the Revenue was duly represented. The notice prima facie could not have been issued.
4. In the above view, we would require the Joint Commissioner of State Tax who issued the above notice dated 21.05.2019 to file an affidavit, explaining the circumstances which led to his issuing notice, in spite of order passed on 17.05.2019.

5. *We adjourn the hearing of the petition to 21.06.2019 and in the meantime, ad-interim stay granted on 17.05.2019 shall continue and there shall also be an ad-interim stay to the notice dated 21.05.2019 received by the petitioner on 28.05.2019 till the next date.*
6. *Stand over to 21.06.2019.”*

2 Consequent to the above, the Joint Commissioner of Sales Tax Mr. Ramesh Bhume has filed an affidavit dated 20th June, 2019 explaining the circumstances in which the notice dated 21st May, 2019 was issued to the petitioner. It is stated that the notice dated 21st May, 2019 was for review of the order impugned in the petition dated 19th March, 2019. Therefore, it was not any proceeding seeking to execute and/or implement the impugned order dated 19th March, 2019 in respect of which the ad-interim stay has been granted.

3 We are satisfied with the reason set out in the affidavit and note that the notice dated 21st May, 2019 was not in defiance of the order dated 17th May, 2019 of this Court.

(S.C. GUPTE, J.)

(M.S.SANKLECHA, J.)