

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

**WRIT PETITION NO. 1061 OF 2019**

Nicomet Industries Limited

...Petitioner

Vs.

Deputy Commissioner of Sales Tax  
and Ors.

...Respondents

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Mr. Ram Upadhyay i/by Law Competere Consultants for Petitioner.  
Mr. H.B. Takke, AGP for Respondent - State.

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**CORAM : M.S. SANKLECHA &  
SANDEEP K. SHINDE, JJ.**

**DATE : 01<sup>th</sup> JULY 2019**

**P.C.:**

1. This Writ Petition under Article 226 of the Constitution of India challenges the in action on the part of the Respondent No. 1 – Deputy Commissioner of Sales Tax in issuing Form – F under the Maharashtra Value Added Tax Act – 2002 (for short ' MVAT Act').

2. It is the petitioner's contentions that for the financial years 2013-2014 to 2017-2018 it had stock transferred its Nickel and Cobalt Metal manufactured in the State of Goa to its branches in the State of Maharashtra. Thereafter the above Nickel and Cobalt Metal were sold in the State of Maharashtra. Thus, it is entitled to receive Form – F from the Respondents.

3. The petitioner by letter dated 05<sup>th</sup> September 2018 addressed to the Respondent No. 1 – The Deputy Commissioner of Sales Tax, demanded justice. This by setting out therein reasons for issue of Form – F for the financial year 2013-2014 to 2017-2018.

4. Mr. Takke learned AGP for the Respondents on instructions, states that the representation dated 05<sup>th</sup> September 2018 made by the petitioner, would be considered by the Respondent No. 2 – Deputy Commissioner of Sales Tax and an appropriate order thereon would be passed. Needless to state after following the principles of natural justice.

5. We direct the Respondent No. 1 to dispose of the petitioner's representation dated 05<sup>th</sup> September 2018 as expeditiously as possible and preferably within a period of 12 weeks from today.

6. Therefore, Petition stands disposed of in the above terms.

**(SANDEEP K. SHINDE, J)**

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