

IN THE HIGH COURT OF BOMBAY AT GOA**WRIT PETITION NO. 726 OF 2011**

Sesa Goa Limited, A Company registered under the Companies Act, 1956 and having its Registered Office at Sesa Ghor, 20 EDC Complex, Patto, Panjim, Goa 403 001.

.... Petitioner

Versus

1. The Union of India, through the Ministry of Finance, North Block, New Delhi 110 001.

2. The Additional Commissioner of Income-Tax, Range 1, Panaji, Goa – 403 001.

.... Respondents

Mr. R.G. Ramani, Senior Advocate with Mr. Pranav Shenvi Kakodkar, Advocate for the Appellant.

Ms. Susan Linhares, Standing Counsel for the Respondents.

Coram:- M.S. SONAK &
SMT. M.S. JAWALKAR, JJ.

Date:- 12th March, 2020

ORAL JUDGMENT: (Per M. S. Sonak, J.)

This Writ Petition was tagged along with Tax Appeal No. 24/2011.

2. In view of the judgment and order made by us, disposing off Tax Appeal No. 24/2011, Mr. Ramani, the learned Senior Advocate for the petitioner, on the basis of instructions, does not press for any

reliefs in this Writ Petition, but, seeks liberty to press for the grounds as well as the reliefs as applied for in this Writ Petition, if and when any occasion for the same arises in future. In particular, Mr. Ramani, the learned Senior Advocate submits that in case, the Commissioner of Income Tax (Appeals) or the ITAT does not accept the contentions of the petitioner in Appeal, which is now remanded for consideration by the Commissioner of Income Tax (Appeals), the petitioner be granted liberty to raise all the contentions now raised in the present Petition.

3. According to us, if the matter can be disposed off on a ground other than ground of constitutional validity of the provisions, it is our duty to do so in the first instance. Accordingly, we accept the submissions made by Mr. Ramani, the learned Senior Advocate for the petitioner and dispose off this Petition as not pressed, but, by reserving liberty to the petitioner to raise all contentions or seek all reliefs as prayed for in the present Petition, if and when occasion for the same arises in future.

4. With liberty as aforesaid, this Petition is disposed off.

SMT. M. S. JAWALKAR, J.

M. S. SONAK, J.