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

WRIT PETITION NO. 2917 OF 2019

K. Kumar	..Petitioner
vs.	
State of Maharashtra & ors.	..Respondents

**WITH
WRIT PETITION NO. 2922 OF 2019**

Tirumal Venkataiah Madipalli	..Petitioner
vs.	
State of Maharashtra & ors.	..Respondents

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Mr. Nilesh Tribhuvann a/w. Mr. Gaurav Dua a/w. Ms. Darshana
Naval for Petitioners.
Ms. Shruti Vyas, 'B' Panel Counsel for respondent Nos. 1 to 3.

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**CORAM : NITIN JAMDAR &
M.S.KARNIK, JJ.**

DATE : 14 FEBRUARY 2020

P.C.:-

These two Writ Petitions have been filed challenging the order of attachment dated 16 October 2018 levied by the Respondents – Sales Tax Department in respect of residential flats situated at Lunkad Sky Lounge, Kalyani Nagar, Yerawada, Pune 411006.

2. It is the contention of the Petitioners that the Petitioners are the bonafide purchasers for value of these flats and they are not the assessee in default of payment of the sales tax. It is stated that dues even as per the Respondents – Sales Tax Department are of the erstwhile owners of these properties.

3. The learned counsel for the Respondents submitted that the Petitioners have directly approached this Court and have not made any representation to the Respondents, who would have considered the case on merits as put-forth by the Petitioners.

4. After arguing for some time, learned counsel for the Petitioners submitted that the Petitioners would file a representation to the Respondent No. 3 – Deputy Commissioner of State Tax putting forth all their contentions with prayer that the attachment on the properties be lifted. The Respondents will consider this representation/request after giving due hearing to the Petitioners and pass necessary orders as to whether the attachment needs to be confirmed or lifted.

5. Reply has been filed in this Petition. Since the proceedings will be decided by the Deputy Commissioner after giving due hearing to the Petitioners, the averments made in the reply would be considered as a *prima facie* opinion.

6. The Petitioners or their representatives will appear before the Respondent No.3 – Deputy Commissioner of State Tax within a period of 2 weeks from today. After a representation is filed and hearing is duly given to the Petitioners, then the Deputy Commissioner of State Tax will pass necessary orders within a period of 6 weeks thereof.

7. The contentions of the parties on the above aspect are kept open.

(M.S.KARNIK, J.)

(NITIN JAMDAR, J.)

Diksha
Rane

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