

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

Writ Petition No.1903/2013

Govind Agarwal and another V The State of Maharashtra and others

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's orders

Court's or Judge's orders

Ms T.H. Khan AGP for State.
None for the petitioners.

CORAM : Z.A. HAQ &
S.M. MODAK, JJ.
DATE : 06-01-2020.

None appeared for the petitioners in the morning session.
The matter was kept back. In the afternoon session, again none for
the petitioners. The petitioners have prayed for following reliefs :

“a. To issue suitable writs, orders or directions in the nature of “Mandamus” by declaring the statutes of Section 23, 24, 25, 26, 34, 34(2), 64, & 74 of MVAT Act, 2002 “ultra Virus”, which are inconsistent with the fundamental rights guaranteed Under Article 19 (1) (g), Arti. 21, Arti. 300 A, Arti, 301 etc of Constitution of India.

b. To issue suitable writs, orders or directions in the nature of “Mandamus” by determining the powers of a Deputy Commissioner Sales Tax Investigation after declaring the status of Section 23, 24, 25, 26, 34, 34(2), 64, & 74 of MVAT Act 2002 “Ultra Virus”.

2. The learned AGP pointed out that the petitioners have

not prayed for any substantive relief and the challenges in the petition are academic in nature.

3. We find substance in the submission made by the learned AGP.

4. Hence, the Writ Petition is dismissed with costs quantified at Rs. 20,000/- to be paid by the petitioners to the office of the Government Pleader within one month.

JUDGE

JUDGE