IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

902 **WRIT PETITION NO.5048 OF 2021**

ASHOK VITTHALRAO SABLE
VERSUS
STATE OF MAHARASHTRA AND OTHERS

...
Advocate for Petitioner : Mr. Singh J.N.
AGP for Respondents/State : Mrs. V.S. Choudhari
...

CORAM : UJJAL BHUYAN &
M.G. SEWLIKAR, JJ.
DATE : 06.04.2021

P.C. :-

Heard Mr. J.N. Singh learned counsel for the petitioner and Mrs. V.S. Choudhari learned AGP for the respondents.

2. Considering the subject matter of the writ petition and the order that is proposed to be passed, issuance of formal notice is considered not necessary and the matter is taken up for disposal at the admission stage itself.

3. Petitioner is a dealer under the Maharashtra Value Added Tax Act, 2002 (briefly "the MVAT Act" hereinafter) and is under the assessment jurisdiction of respondent no.5. It is stated that for the financial years 2012-2013 and 2013-2014 orders of assessment were passed by respondent no.5

under the MVAT Act. Be it stated that for the financial year 2012-2013 the order of assessment was passed on 30.12.2017; and for the financial year 2013-2014 on 01.01.2018.

4. Aggrieved by the said assessment orders petitioner has preferred appeal before respondent no.2 along with applications for stay. It is stated that the appeals and the related stay applications were filed on 24.11.2020.

5. It is further stated that as per the statutory requirement petitioner has made the necessary pre-deposit for filing of appeal.

6. Grievance of the petitioner is that the appellate authority has not yet taken up the appeals for hearing. The stay applications have also not been heard. While the matter is at that stage, demand notice dated 19.01.2021 has been issued by respondent no.5. Aggrieved, present writ petition has been filed seeking the following reliefs:

> *"A. The Hon'ble Court may be pleased to issue a Rule and allow this Writ Petition.*
>
> *B. The Hon'ble Court may be pleased to direct the respondent No.2, the Sales Tax Tribunal, Bench Pune to decide the Stay Petitions and Appeals of the petitioner for F.Y. 2012-2013 and 2013-2014 pending since the month of November-2020 as expeditiously as possible.*

> *C. Pending hearing and final disposal of the appeals pending before the Sales Tax Tribunal, Bench Pune, the Hon'ble Court may be pleased to restrain the respondents, particularly respondent No.5 from taking any coercive action pursuant to the notice dated 19.01.2021 in the interest of justice.*
>
> *D. Ad interim relief in terms of prayer Clause "C" may kindly be granted.*
>
> *E. Pass any other order just and equitable relief for which the Petitioner is found entitled for in the interest of justice."*

7. After hearing learned counsel for the parties and on due consideration, we are of the view that it would be more appropriate and in the interest of justice if the appellate authority respondent no.2 Sales Tax Tribunal, Pune Bench is directed to hear the appeals of the petitioner for the financial years 2012-2013 and 2013-2014 expeditiously. However, if for any reason hearing of the appeals is not possible immediately respondent no.2 shall take up for consideration the applications for stay of the petitioner and decide the same on their own merit in accordance with law within a period of six weeks from the date of receipt of a copy of this order.

8. Ordered accordingly.

9. Till the aforesaid period of six weeks the impugned notice of demand dated 19.01.2021 issued by respondent no.5 shall be kept in abeyance.

10. Writ Petition is accordingly disposed of.

[M.G. SEWLIKAR, J.] **[UJJAL BHUYAN, J.]**

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