

Prajakta Vartak

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

WRIT PETITION NO.2465 OF 2021

Mr.Mahesh Sheth & Ors.

...Petitioners

vs.

The State of Maharashtra & Anr.

...Respondents

.....

Mr.Ishaan Petkar with Ms.Riya Jain and Mr.Yash Dhond i/b.Ms.Jindagi Shah for Petitioners.

Smt.R.A. Salunkhe, AGP for State.

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**CORAM :- DIPANKAR DATTA, CJ &
G. S. KULKARNI, J.**

DATE :- JULY 07, 2021

PC :

1. The legal issue involved in this writ petition is no longer *res integra*. We share the views expressed by the co-ordinate bench in its decision dated September 15, 2020 in Writ Petition (L.) No.988 of 2020 that section 44(6) of the Maharashtra Value Added Tax Act cannot be invoked against the non-executive director of a public company. We are also of the view that not only the bank account of the petitioner should not have been frozen, the accounts of his wife and daughter should also not have been frozen.

2. As a result thereof, the writ petition is allowed in terms of prayer clauses (a) and (b). No costs.

(G. S. KULKARNI, J.)

(CHIEF JUSTICE)