

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

Amk

**INTERIM APPLICATION NO. 2172 OF 2021
IN
WRIT PETITION NO. 6048 OF 2019**

The Sales Tax Officer (Mumbai BST C-008) .. Applicant

In the matter between

Satish D. Sanghavi .. Petitioner

Vs.

State of Maharashtra & Ors. .. Respondents

Mr. N. M. Mehra, AGP for the Applicant.

Mr. Jas Sanghavi i/b PDS Legal for the Petitioner.

CORAM : **DIPANKAR DATTA, CJ &**

M. S. KARNIK, J.

DATE : **7th SEPTEMBER, 2021.**

P. C. :

1. By an order dated 16th January, 2020, a coordinate Bench of this Court of which one of us (M. S. Karnik, J.) was a member, had disposed of Writ Petition No. 6048 of 2019 without interfering with the impugned notices dated 10th October, 2018 and 15th November, 2018 issued by the respondent No.2/Commissioner of Sales Tax upon acceptance of the stand of the respondents that such notices were in the nature of show cause to be followed by an inquiry for the purpose of determining the liability of petitioner. Since a prayer was made for conducting and completing the inquiry within a period of three months, the Bench granted liberty to the respondents to complete the same within three months.

2. By filing this interim application dated 20th August, 2021, the respondent no.3 in the writ petition being the Sales Tax Officer (C-008) Mumbai BST has prayed for extension of time by four weeks to pass the final order in connection with the inquiry.

3. We have perused the averments made in the application. The applicant pleads that because of lockdown restrictions imposed by the relevant Government consequent to the pandemic, the final order upon completion of the inquiry could not be passed within the time stipulated in the order dated 16th January, 2020.

4. Since it is not in dispute that the inquiry has been closed on 18th March, 2021 for passing of the final order, we grant liberty to the applicant to pass the final order within a period of three weeks from date without fail.

5. The application stands disposed of, without costs.

6. Since we have not invited any reply affidavit to the application from the petitioner, any allegation contained in such application shall not be deemed to have been admitted by it.

[M. S. KARNIK, J.]

[CHIEF JUSTICE]

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