

Maria S.

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.466 OF 2022

SOUTH EAST CONSTRUCTIONS COMPANY
PVT. LTD., THR. ITS MANAGING
DIRECTOR, MUVVA PADMAIAH ... PETITIONER

Versus

THE STATE OF GOA, THR. THE CHIEF
SECRETARY AND 2 ORS ... RESPONDENTS

Mr. Abhijeet Kamat, Advocate for the Petitioner.

Mr. Devidas J. Pangam, Advocate General with Mr. Deep D.
Shirodkar, Additional Government Advocate for the
Respondents.

**CORAM:- M. S. SONAK &
BHARAT P. DESHPANDE, JJ.**

DATED :- 3rd October, 2022

P.C.

Heard Mr. Abhijeet Kamat, learned counsel for the
petitioner and Mr. Devidas J. Pangam, learned Advocate General
appears alongwith Mr. Deep D. Shirodkar, learned Additional
Government Advocate for the respondents.

2. Learned Advocate General today makes a statement that the
impugned reassessment order dated 07.09.2020 stands
withdrawn with immediate effect. The learned Advocate

General agrees that as a consequence of this withdrawal, the impugned demand notice dated 07.09.2020 and the Commissioner's order dated 03.08.2021 confirming the above reassessment do not survive and will not be acted upon.

3. Learned Advocate General states that the Assistant Commercial Tax Officer will now afford the petitioner reasonable opportunity of hearing and dispose of the reassessment proceedings under Section 31 of the Goa Value Added Tax Act, 2005.

4. Accordingly, we accept the above statements and dispose of this petition. At the request of Mr. Kamat, learned counsel for the petitioner, we clarify that all contentions of all parties including the petitioner's contention based upon jurisdiction of reassessment, are kept open.

5. The petition is disposed of in above terms and liberties. There shall be no order for costs.

BHARAT P. DESHPANDE, J.

M. S. SONAK, J.