IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.3999 OF 2021

Homes 4 U Realtors
Through Rohan Anirudha Seolekar
Proprietor of Petitioner : Petitioner
versus
The State of Maharashtra and anr. : Respondents

Mr. Deepak Bapat a/w Ms. Sonali Bapat and Mr. Mahesh Bhagwat for Petitioner.
Smt. S D Vyas, Counsel “B” Panel for Respondent/State.

CORAM : K. R. SHRIRAM &
A. S. DOCTOR, JJ.
DATE : 12th SEPTEMBER 2022.

P.C.

1 Pursuant to the directions issued by this Court on 14th December 2021, Petitioner has filed further affidavit affirmed on 5th February 2022. To the affidavit is annexed the copies of documents which certainly indicate that Petitioner had made attempts to obtain registration certificate under the Maharashtra Value Added Tax Act, 2002 and under the Central Sales Tax Act, 1956.

2 Petitioner is aggrieved by assessment orders dated 31st March 2020 and 16th March 2021 under which Petitioner has been treated as un-registered dealer.

3 Having considered these documents annexed to further affidavit dated 5th February 2022, learned AGP in fairness agreed that Petitioner has made an attempt to register and therefore Court may set aside impugned orders dated 31st March 2020 and 16th March 2021 and remand the matter for de-novo consideration.

4 Therefore, impugned orders dated 31st March 2020 and 16th March 2021 are set aside. We direct the assessing officer to consider Petitioner's application for registration and also permit Petitioner to register himself as registered dealer with retrospective effect.

5 If the assessing officer is satisfied that Petitioner had made attempts to register, then the assessing officer shall pass order as Petitioner was registered dealer for the relevant assessment year and also consider all circulars issued before passing assessment order.

6 The assessing officer shall give personal hearing to Petitioner after giving at least 7 working days advance notice so that Petitioner can present his case and explain the sincere attempts made by Petitioner to get himself as registered dealer under the provisions of Maharashtra Value Added Tax, 2002 and Central Sales Tax Act, 1956.

7 The assessing officer may thereafter pass such orders as he may deem fit in accordance with law.

8 We clarify that we have not made any observation on the merits of the matter.

9 Petition stands disposed. No order as to costs.

(A. S. DOCTOR, J.) **(K. R. SHRIRAM, J.)**