

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

WRIT PETITION NO.6532 OF 2022

Ion Exchange Environment
Management Ltd.
(Formerly known as M/s. Ion
Exchange Waterleau Ltd.)

: Petitioner

versus

The State of Maharashtra and anr.

: Respondents

Mr. Ishaan Patkar a/w Mr. Chaitali Raul i/by Alaksha Legal for Petitioner.
Ms. S D Vyas, "B" Panel AGP for Respondent/State.

**CORAM : K. R. SHRIRAM &
ARIF S. DOCTOR, JJ.
DATE : 16th NOVEMBER 2022**

P.C.

1 Petitioner is impugning the order dated 02nd February 2020
passed by Respondent No.2 rejecting Petitioner's Appeal.

2 At the relevant time when the Appeal was filed, Petitioner was
unable to file original C-Forms because, according to Petitioner, original C-
Forms had been destroyed in fire that took place in Petitioner's office.

3 Petitioner thereafter approached the High Court of Punjab and
Haryana at Chandigarh, and in the order dated 29th August 2022, the High
Court of Punjab and Haryana in CWP-9267-2022 (O & M) has directed the

Deputy Excise and Taxation Commissioner, Panipat, Haryana to issue duplicate C-Forms in respect of sales made by Petitioner to 3rd party for availing concessional rate of tax.

4 Mr. Patkar states that duplicate C-Forms have been issued and same could be submitted to Respondent No.2.

5 In the circumstances, the order dated 2nd February 2020 is hereby quashed and set aside.

6 Appeal No.DC/ALI-VAT-E002/Raigad Div/App No.103/19-20/B-1446 is restored to file.

7 Respondent No.2 shall re-hear the appeal and also consider the duplicate C-Forms and pass such order as required in accordance with law.

8 Petition disposed. No order as to costs.

(ARIF S. DOCTOR, J.)

(K. R. SHRIRAM, J.)