

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION (ST.) NO.11594 OF 2022
WITH
WRIT PETITION NO.10507 OF 2022
WITH
WRIT PETITION NO.10509 OF 2022
WITH
WRIT PETITION NO.10511 OF 2022
WITH
WRIT PETITION NO.10513 OF 2022
WITH
WRIT PETITION NO.10516 OF 2022
WITH
WRIT PETITION NO.10518 OF 2022
WITH
WRIT PETITION NO.10520 OF 2022

Digitally
signed by
SHRADDHA
KAMLESH
TALEKAR
Date:
2022.09.10
16:58:30
+0530

Catronics Office Equipment Pvt. Ltd. .. Petitioner
Vs.
The State of Maharashtra
And Others Respondents

Mr. Sriram Sridharan for the Petitioner.
Ms. Shruti D. Vyas, 'B' Panel Counsel for the Respondent-State.

CORAM : DHIRAJ SINGH THAKUR AND
ABHAY AHUJA, JJ.

DATE : 7th SEPTEMBER 2022

PC :

1. In this batch of petitions, the petitioner has challenged, *inter-alia*, the orders dated 29th October 2018 passed by the Maharashtra Sales Tax Tribunal, Mumbai. All these orders were also challenged in statutory appeals which have been dismissed

by us by a separate order passed today in view of the Full Bench Judgment in the case of *United Projects through its Partner Nisar Fateh Mohd. Khatri Vs. The State of Maharashtra & Anr.*¹.

2. Learned counsel for the petitioner tried to urge before us that the order passed by the Assessing Officer was in violation of the principles of natural justice, and therefore, notwithstanding the fact that the appeals have been decided against the appellant-petitioner herein, the petitioner would still be entitled to challenge the order passed by the Assessing Officer on the ground of violation of principles of natural justice.

3. From the record, we can see that the Writ Petitions have been filed in the year 2022, whereas the order impugned in these petitions have been passed as early as in 2018. It appears that the present petitions were filed with a view to somehow get over the difficulty, which the petitioner would have to face on its failure to make a pre-deposit, which was a requirement, as per the law for filing of the statutory appeals.

¹ Writ Petition No.2883 of 2018 with connected matters, dated 12-07-2022

4. Even otherwise, we see that the petitions are barred by delay and laches, and therefore, we do not wish to entertain the same.

5. The Writ Petitions are dismissed.

[ABHAY AHUJA, J.]

[DHIRAJ SINGH THAKUR, J.]