

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 11290 OF 2022**

Shree Vaishnav Alloys Pvt Ltd.

....Petitioner

V/s.

The State of Maharashtra & Ors.

...Respondents

Ms Nikita Badheka a/w Mr. Parth Badheka for Petitioner.

Ms S. D. Vyas "B" Panel Counsel for State.

CORAM : K.R. SHRIRAM &

A.S. DOCTOR, JJ

DATED : 18th OCTOBER 2022

P.C. :

1 It is petitioner's case that the notices were not served on / received by petitioner because there were certain winding up petitions pending in this court and the Official Liquidator of this court had been appointed as Provisional Liquidator under the Companies Act, 1956. Subsequently, the liquidator was discharged and all the debts have been paid and the company is back on its feet since March 2021. Ms Badheka states that petitioner was therefore not able to effectively take any steps to / could not defend the show cause notices.

2 Ms Vyas in fairness, as an officer of this court, states that petitioner's grievance is not unjustified and, therefore, the court may set aside the orders passed on 31st May 2019 under Section 23(2) of MVAT Act for FY-2010-2011, orders passed under Section 23(5) of MVAT Act for FY-2014-2015, 2015-2016 and 2016-2017, all dated 5th October 2020. Ms Badheka is agreeable to that.

3 Therefore, the orders dated 31st May 2019 and 5th October 2020 for FY-2010-2011, 2014-2015, 2015-2016 and 2016-2017, respectively, are hereby quashed and set aside. Consequently, the orders of attachment passed consequent to the orders which are hereby quashed and set aside, will stand vacated.

4 Respondent no.3 may issue fresh assessment notice to petitioner and pass further orders in accordance with law.

5 Petition disposed.

(A. S. DOCTOR, J.)

(K.R. SHRIRAM, J.)