

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 11051 OF 2022

Homes 4 U Realtors

....Petitioner

V/s.

The State of Maharashtra & Ors.

...Respondents

Mr. Deepak Bapat a/w Ms Sonali Bapat for Petitioner.

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

CORAM : K.R. SHRIRAM &

A.S. DOCTOR, JJ

DATED : 18th OCTOBER 2022

PC. :

1 Petitioner has filed affidavit affirmed on 13th October 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 order dated 30th March 2022 under which Petitioner has been treated as un-registered dealer.

3 Having considered these documents annexed to affidavit dated 13th October 2022, learned AGP in fairness agreed that petitioner has made an attempt to register and therefore, court may set aside impugned order dated 30th March 2021 and remand the matter for de-novo consideration.

4 Therefore, impugned order dated 30th March 2022 is 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.)