IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 2836 OF 2022

M/s. Pratap Industries Ltd. ... **Petitioner**
V/s.
Commissioner of State Tax & Anr. ... **Respondents**

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Mr. Ishan Patkar a/w. Mr. Yash Dhond i/b. Alaksha Legal, Advocate for the Petitioner.

Mr. R. M. Shinde, AGP for the Respondent/State.

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CORAM : S. V. GANGAPURWALA & VINAY JOSHI, JJ.
DATED : 21st MARCH 2022.

P.C.

1. Heard the learned Advocate for the petitioner and the learned AGP for the respondents/State. The petitioner is challenging the revision order dated 7th January 2021 u/s. 25 of the Maharashtra Value Added Tax Act, 2002 passed by the respondent No.2. According to the respondents, the petitioner has remedy of appeal against the said order.

2. The learned Counsel for the petitioner submits that the petitioner is not provided with the documents as referred to page 45. The learned AGP, on instructions, submits that the said documents are now available with the Kolhapur office. The petitioner may approach the office and get the documents.

3. In that view, the petitioner shall approach the office of the

respondent at Kolhapur and get the documents in accordance with law as referred to in “Exhibit E” page.45. The petitioner is at liberty to file an appeal before the Authority as permissible in law.

4. The learned Counsel submits that after receiving the documents, the petitioner may be permitted to raise additional grounds in the appeal. The said request may be made to the Authority before whom the appeal would be filed. The Authority would consider the said request on its own merits.

5. The writ petition is accordingly disposed of. No costs.

(VINAY JOSHI J.) **(S. V. GANGAPURWALA J.)**

RAJU DATTATRAYA GAIKWAD
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Date: 2022.03.22 12:06:04 +0530