

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.2172 OF 2022

Praful N. Vaghani

... Petitioner

Vs.

The State of Maharashtra & Ors.

... Respondents

Mr. Manan Jaiswal a/w Mr. Aditya Manjrekar and Ms. Niyati Shah i/by
MLS Vani & Associates for Petitioner.

Mr. Himanshu B. Takke, AGP for Respondents.

**CORAM : K.R. SHRIRAM &
ARIF S. DOCTOR, JJ.**

DATED : 14th NOVEMBER 2022

P.C. :

1. Mr. Jaiswal states that Petitioner's case is covered by a judgment of this Court dated 22nd August 2022 in Writ Petition (L) No.2121 of 2022 and other Petitions and, therefore, reliefs in terms of prayer clauses (a) and (b) be granted. Mr. Takke also agrees.

2. Consequently, Petition disposed in terms of prayer clauses (a) and (b), which reads as under :-

“(a) that this Hon’ble Court be pleased to issue a Writ of Mandamus or a writ in the nature of Mandamus or any other writ, order or direction under Article 226 of the Constitution of India declaring that the sales tax dues of M/s. Twin City Organics Pvt. Ltd. cannot be recovered from its director, namely the Petitioner;

(b) that this Hon'ble Court be pleased to issue a Writ of Certiorari or a writ in the nature of Certiorari or any other writ, order or direction under Article 226 of the Constitution of India calling for the records pertaining to : i) the impugned Order dated 27.09.2021 passed by the Respondent No.3; ii) the consequential Notice of Demand dated 27.09.2021 issued under Section 38 of the BST Act; and iii) the consequential Final Notice of Assessment dated 27.09.2021 in Form VIII(B) under the CST Act (Exhibit "A") and to quash and set aside the same after going into the validity and legality thereof;"

3. No order as to costs.

(ARIF S. DOCTOR, J.)

(K.R. SHRIRAM, J.)