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

WRIT PETITION NO.1509 OF 2021

A B Enterprises … Petitioner
Vs.
State of Maharashtra & Ors. … Respondents

Ms. Nikita Badheka a/w Mr. Parth Badheka and Ms. Lata Nagal for Petitioner.
Ms. Jyoti Chavan, AGP for Respondents-State.

CORAM : K.R. SHRIRAM &
A.S. DOCTOR, JJ.

DATED : 17th OCTOBER 2022

<u>P.C.</u> :

1. Heard the learned Counsel.

2. Ms. Chavan states on suggestion made by the Court, that Respondents will give *de-novo* hearing to Petitioner and within such time as this Court will direct, inspection of the documents will be given and also copies of those documents, that are related to Petitioner's case, will be given, and thereafter Petitioner can file a further reply and after that an adjudication order will be passed.

3. Ms. Badheka states that personal hearing should also be given.

4. In the circumstances, the impugned assessment order under VAT dated 26th August 2019 for F.Y. 2007-2008 is hereby quashed and set aside and matter is remanded for *de-novo* consideration.

5. Within four weeks from today Petitioner will be given inspection of the documents available with the Investigating Officer and legible photo copies of those documents, that pertains to Petitioner's case, will also be provided.

6. Within two weeks of receiving the documents, Petitioner shall file a detailed reply.

7. Within six weeks of receiving affidavit in reply, adjudication order will be passed, but before that a personal hearing shall be granted to Petitioner, notices whereof shall be communicated at least seven working days in advance.

8. If the papers are with the investigation department, the concerned officer of the investigation department shall produce the papers before the assessing officer at the date and time fixed by the assessing officer.

9. Petition disposed. No order as to costs.

10. We also clarify that we have not made any observations on the merits of the matter.

(A.S. DOCTOR, J.) **(K.R. SHRIRAM, J.)**