

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

WRIT PETITION NO.3207 OF 2021

Priyanka Communications India Pvt. Ltd.

& Anr.

... Petitioners

Vs.

The State of Maharashtra & Ors.

... Respondents

Mr. Rahul C. Thakar a/w Mr. Kevin Shah i/by Mr.C.B. Thakar for
Petitioners.

Ms. Jyoti Chavan, AGP for Respondent-State.

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

DATED : 10th AUGUST 2022

PC. :

1. There is an alternate remedy of appeal available. Mr. Thakar for the Petitioners states that in the garb of rectification, Respondent No.3 has reviewed his own order. At the same time, Mr. Thakar agrees that power of rectification under Section 24 of the Maharashtra Value Added Tax Act, 2002 is available to the assessing officer.

2. All these points can be raised before the appellate authority. In fact, a notice was issued on 21st June, 2021 calling upon Petitioners to show cause why the proposed rectification should not be carried out and

Petitioners were directed to either appear in person or submit objection by 8th July, 2021. Petitioners did not avail of this opportunity. Notwithstanding that, we keep open all rights and contentions of Petitioners to be raised in the appeal.

3. Writ Petition disposed.

(A.S. DOCTOR, J.)

(K.R. SHRIRAM, J.)