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

WRIT PETITION (L) NO. 27798 OF 2022

Bombay Mercantile Co-operative
Bank Ltd.

....Petitioner

V/s.

Deputy Commissioner of Sales Tax
and Ors.

...Respondents

Mr. Dharam Jumani i/b Ms. Chandrika Prajapati for Petitioner.
Ms. Jyoti Chavan, AGP for Respondent No.1 – State.

CORAM : K.R. SHRIRAM &
ARIF S. DOCTOR, JJ.
DATED : 15th NOVEMBER 2022

P.C. :

1. Both counsel states that the subject matter of the petition is squarely covered by the judgment of the Full Bench of this court in ***Jalgaon Janta Sahakari Bank Ltd. & Anr. vs. Joint Commissioner of Sales Tax Nodal 9, Mumbai & Anr.***¹. Ms. Chavan in fairness and as an officer of the court states that Sales Tax department claim arose after petitioner's charge was registered and therefore court may pass such order as the court deems fit.

2. Accordingly, petition is allowed in terms of prayer clause – (a) and (b) which reads as under :

a. that this Hon'ble Court be pleased to issue a Writ of Certiorari, or Writ in the nature of Certiorari, or any other appropriate Writ, order or direction under Article 226 of the Constitution of India, and call for the records under order

¹ Writ Petition No. 2935 of 2018 dated 30.08.2022

dated 21st March 2022 pursuant to which the impugned attachment is levied and after considering the legality of the impugned order of the attachment dated 21st March 2002 (Exhibit A hereto) passed by the Respondent No.1 be pleased to quash, lift, raise and set aside the said attachment;

b. this Hon'ble Court Writ of Certiorari, or Writ in the nature of Certiorari, or any other appropriate Writ, order or direction under Article 226 of the Constitution of India and directing Respondent No.1 to :

i. raise the impugned attachment levied to the order of attachment dated 21st March 2022 on the office premises being Office No.541, Panchratna Building, 5th Floor, Opera House, Mumbai – 400 004; &

ii. raise the impugned attachment levied to the order of attachment dated 21st March 2022 on the office premises being Office No. 120, First Floor, A to Z Industrial Estate, Delisle Road, Ganpatrao Kadam Marg, Lower Parel, Mumbai – 400 013.

3. It is open to Respondent No. 1 to take such steps as advised in accordance with law to claim the amounts from Respondent Nos. 2 to 4.

4. Petition disposed.

(ARIF S. DOCTOR, J.)

(K.R. SHRIRAM, J.)