

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 742 OF 2022

M/s. Midas Petrochem Pvt. Ltd. ... **Petitioner**

V/s.

The State of Maharashtra & Ors. ... **Respondents**

.....

Mr. Rahul Thakar i/b. Mr. Chandrakant B. Thakar, Advocate for the Petitioner.

Mr. Himanshu Takke, AGP for the Respondents/State.

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**CORAM : S. V. GANGAPURWALA &
VINAY JOSHI, JJ.**

DATED : 14th MARCH 2022.

P.C.

1. The petitioner has filed the rectification application by resorting to Section 24(1) of the Maharashtra Value Added Tax Act, 2002 (for short, "**Act, 2002**"). The said application is rejected.

2. Mr. Thakar, learned Counsel for the petitioner submits that without issuing notice to the petitioner and without affording an opportunity of hearing to the petitioner, the Deputy Commissioner of State rejected the application for rectification of the mistake which is not in consonance with Section 24 of the Act, 2002.

3. We have heard the learned AGP for the respondent/State.

4. On perusal of the order, it appears that the order has been passed by the Authority without hearing the petitioner. Section 24 of the Act, 2002 provides that the application for rectification shall not be rejected on the ground that there is mistake apparent on record unless the person concerned is given reasonable opportunity of being heard. In the present matter, the Authority without giving opportunity to the petitioner of being heard has rejected the application for rectification. The principle of natural justice as required under Section 24 of the Act, 2002 is not adhered to.

5. In the light of above conspectus, the impugned order is quashed and set aside.

6. The Authority shall reconsider the application for rectification of mistake and decide the same afresh after giving an opportunity of being heard.

7. The petitioner shall appear before the authority on 4th April 2022. The Authority shall thereafter decide the application afresh. As the date of appearance is given, it is not necessary for the authority to issue notice to the petitioner.

8. Writ petition is disposed of. No costs.

(VINAY JOSHI J.)

(S. V. GANGAPURWALA J.)