IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO.11804 OF 2022

Motowala Infrastructure Pvt. Ltd.
Aurangabad through its Director
Mr. Zubair A Motiwala
Motiwala Business Centre Opp
Indian Airlines Office Memon Colony,
Jalna Road, Aurangabad ... **PETITIONER**

VERSUS

1. State of Maharashtra
through the Secretary
Department of Finance,
Mantralaya, Mumbai.
2. Commissioner of State Tax,
8th Floor, Vikrikar Bhavan
Mazgaon, Mumbai 400 010
3. Deputy Commissioner of State Tax
AUR-VAT-E-005,
GST Bhavan, Railway Station Road
Aurangabad. ... **RESPONDENTS**

...

Advocate for Petitioner : Mr. Sharma Alok Madangopal
AGP for Respondent Nos.1 to 3 : Mr. S.B. Yawalkar

...

CORAM : MANGESH S. PATIL &
NEERAJ P. DHOTE, JJ.

DATE : 06.11.2023

PER COURT :

Heard both the sides.

2. The learned advocate for the petitioner as also the learned AGP are unanimous that several matters of different benches were

consolidated at the principal seat and disposed of by a speaking order dated 12.04.2023 (Writ Petition No.2512/2021 Modi Car Agency Pvt. Ltd. Vs. The State of Maharashtra and others and connected matters). They are unanimous that issues involved in the present matters are identically same and for the selfsame reasons, even this Writ Petition can be disposed of with the similar direction as are contained in paragraph Nos.11 to 13.

3. We follow the same course. We dispose of the writ petition for the same reasons as are given in WP No.2512/2021 (supra) and pass following order :

i. In light of the above discussion, we dispose of the Writ Petitions by quashing and setting aside the impugned assessment orders in each of these Petitions. The assessment proceedings are restored to file before the concerned Commissioner of Sales Tax. The Commissioner would examine the issue pending before the Commissioner in light of the decision rendered by the Tribunal in the case of M/s. B.U.Bhandari Auto and in the context of the provisions of Section 55 of the Act referred to above and take the decisions as per law.

ii. We make it clear that we have not concluded on other aspects that may arise during the assessment proceedings other than the decision of the Tribunal in the case of M/s. B.U.Bhandari Auto and the Commissioner would examine the facts of each case and pass the order as per law. Needless to state, the contentions of the Petitioners and the department are expressly kept open.

iii. In the light of setting aside the impugned assessment orders as above, the consequential effects of the setting aside of the impugned orders would follow and be given effect to by the concerned.

(NEERAJ P. DHOTE, J.) **(MANGESH S. PATIL, J.)**

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