

V/S.

petitioner has already filed detailed objections before Respondent No.2, pending consideration. She submits that this petition may not be entertained on this ground and also on the ground that this court would have no territorial jurisdiction.

3. Mr H.D. Naik, learned Counsel for the petitioner submits that the petitioner is an assessee in Goa. He points out that the petitioner has been assessed in Goa in the past. He, therefore, submits that cause of action has accrued in Goa and this Court would have territorial jurisdiction to entertain the present petition.

4. On the objection as regards alternate remedy, Mr H.D. Naik points out that all facts were duly pleaded in the petition. He submits that this Court should entertain the petition because findings on the residential status of the petitioner in the draft impugned order are contradictory. He submits that the Officer who made the impugned order had no jurisdiction to make the same. On this ground, he submits that the petition may be entertained.

5. Although we are not prima facie inclined to uphold the objections based upon the alleged want of territorial jurisdiction, Ms Linhares's second objection must prevail in the peculiar facts and circumstances of the present case.

6. Admittedly, concerning the draft order dated 26.12.2022, the petitioner has filed objections before the Dispute Resolution Panel-2 (Respondent No. 2). Consideration of such objection is pending. Therefore, it would not be

appropriate for us to entertain this petition bypassing an alternate remedy, not only available but already availed by the petitioner.

7. Mr H.D. Naik further expressed apprehension that pending Respondent No.2's decision, Respondent No.1 may finalise the impugned draft order dated 26.12.2022. Accordingly, we direct Respondent No 2 to dispose of the petitioner's objection after complying with the principles of natural justice and fair play as expeditiously as possible and in any case within three months from today. Pending the disposal of these objections, Respondent No. 1 should not finalise the impugned draft order dated 26.12.2022. According to us, this direction will considerably address the apprehension expressed by Mr H.D. Naik.

8. Accordingly, we dispose of this petition by directing Respondent No. 2 to consider and dispose of the petitioner's objections to the impugned draft order dated 26.12.2022 within three months from today after due compliance with principles of natural justice and fair play. Until the disposal by Respondent No.2, Respondent No 1 must not finalise the draft order. The finalisation issue will accordingly abide by the orders that Respondent No. 2 makes on the petitioner's objections pending before him.

9. Further, we clarify that we have not examined the merits of the matter and, therefore, all contentions of all the parties are expressly left open for the decision of Respondent No. 2 in the first instance.

10. The petition is disposed of in the above terms. There shall be no order as to costs. All concerned are to act on the authenticated copy of this order.

BHARAT P. DESHPANDE, J.

M. S. SONAK, J.

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