

Santosh

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 266 OF 2001

1. Mandovi Casting Pvt. Ltd, a
Company registered under the (Indian
Companies Act, 1956 having its
registered office at Plot No. 341,
Kundaim Industrial Estate, Kundaim —
Goa through its Director Shri Ram
Kumar Garg.

2. Mandovi Metals Pvt. Ltd,
a Company registered under the Indian
Companies Act, 1956 having its
registered office at “SSS” Villa, Kerant
Caranzalem, Panaji — Goa through its
Director Mr. Anil Solanki.

3. Mohit Steel Industries Pvt. Ltd.,
a Company registered under the Indian
Companies Act, 1956 having its
registered office at Plot No. 342,
Kundaim Industrial Estate, Kundaim —
Goa through its Director Mr. Sandeep
Agrawal

4. Balaji Metals Pvt. Ltd.,
a Company registered under the Indian
Companies Act, 1956 having its
registered office at E-7, Madkaim
Industrial Estate, Madkaim, Ponda —
Goa through its Director, Mr.
Harshvardhan Mittal.

5. Prateek Alloys Pvt. Ltd,
a Company registered under the Indian
Companies Act, 1956 having its
registered office at Plot No. 108,
Kundaim Industrial Estate, Kundaim —
Goa through its Director Shikhir Vir
Agrawal.

6. Shri Ambay Forging Pvt. Ltd.,
a Company registered under the Indian
Companies Act, 1956 having its
registered office at Plot No. 343,
Kundaim Industrial Estate, Kundaim —
Goa through its Director Mr. Pawan Lila.

7. M/s West Coast Ingots Pvt. Ltd.,
a Company registered under the Indian
Companies Act, 1956 having its
registered office at Plot No. 1, Kundaim
Industrial Estate, Kundaim, Goa through
its Director Mr. Harshvardhan Mittal.

8. M/s Shivam Ispat Pvt. Ltd., a
Company registered under the
Indian Companies Act, 1956 having its
registered office at Plot No. 333-335,
Kundaim Industrial Estate, Kundaim,
Goa through its Director Mr. Rajendra
Prasad Singla.

9. M/s Karthik Inductions Ltd., a
Company registered under the Indian
Companies Act, 1956 having its
registered office at Plot No. 120-121,
Kundaim Industrial Estate, Kundaim,
Goa through its Director Mr. B.

Raghavendra.

10. Goa Steels Ltd, a Company registered under the Indian Companies Act, 1956 having its registered office at Radhakrishna Industrial Estate, Bicholim — Goa through its Director Mr. Kundan Kumar A. Shetye.

11. Twenty First Century Wire Rods Ltd., a Company registered under the Indian Companies Act, 1956 having its registered office at Picasso-I, Inder Narayan Lane, Linking Road, St. Cruz (W), Mumbai through its Director Mr. Vinod Goel

..... Petitioner.

Versus

The State of Goa,
through the Chief Secretary,
having office at Secretariat, Panaji, Goa.

..... Respondent.

Ms S. Kahlikar, Advocate *for the Petitioners.*

Mr Tukaram Gawas, Addl. Govt. Advocate *for the Respondent.*

**WITH
WRIT PETITION NO. 174 OF 2008**

Global Ispat Limited,
formerly known as G.R. Ispat Limited,
a Company incorporated under the
Companies Act, 1956, having its
local Office at M/18-19, Cuncolim Industrial
Estate, Cuncolim —Goa.

.... Petitioner.

Versus

The State of Goa,
through its Chief Secretary, having
his office at Secretariat, Porvorim, Goa. Respondent.

Ms S. Khadilkar, Advocate *for the Petitioner.*

Ms Amira Abdul Razaq, Government Advocate *for the Respondent.*

**WITH
WRIT PETITION NO. 219 OF 2008**

Mohit Ispat Limited
A Company incorporated under
The Companies Act, 1956, having its
Office at Plot No.339-340,
Kundaim Industrial Estate,
Kundaim, South Goa. Petitioner.

Versus

The State of Goa,
through its Chief Secretary, having his office
at Secretariat, Porvorim, Goa. Respondent.

Ms. S. Khadilkar, Advocate *for the Petitioner.*

Mr Prashil Arolkar, Addl. Govt. Advocate *for the Respondent.*

**WITH
WRIT PETITION NO. 220 OF 2008**

Goa Ispat Limited,
a Company incorporated under the
Companies Act, 1956, having its
local Office at E-6, Madkaim Industrial
Estate, Madkaim —Goa. Petitioner.

Versus

The State of Goa,
through its Chief Secretary, having
his office at Secretariat, Porvorim, Goa. Respondent.

Ms S. Khadilkar, Advocate *for the Petitioner.*

Mr Nehal Vernekar, Addl. Govt. Advocate *for the Respondent.*

**WITH
WRIT PETITION NO. 224 OF 2008**

M/s Praocter & Gamble Hygiene &
Health Care Ltd,
a Company incorporated under the
Companies Act, 1956, having its
Registered Office at Procter & Gamble
Plaza, Cardinal Gracias Road,
Chakala, Andheri (East), Mumbai 400 099
and represented herein by its Indirect
Tax Officer Mr Vishwajit Lotlikar. Petitioner.

Versus

The State of Goa,
through its Chief Secretary, having
his office at Secretariat, Porvorim, Goa. Respondent.

Ms S. Khadilkar, Advocate *for the Petitioner.*

Mr Geetesh Shetye, Addl. Govt. Advocate *for the Respondent.*

**CORAM : M. S. SONAK &
VALMIKI SA MENEZES, JJ.**

DATE : 24th APRIL 2023

ORAL JUDGMENT :

1. Heard Ms Khadilkar for the Petitioners and the learned Additional Government Advocates for the Respondents.

2. Ms Khadilkar agrees that the issues raised in these Petitions are the same as the issues raised in Writ Petitions No. 471/2007 and 417/2014.
3. By a separate judgment and order dated 24/4/2023, we have disposed of Writ Petitions No. 471/2007 and 417/2014.
4. Most of the Petitioners' contentions stand answered against the Petitioners by the Nine Member Constitution Bench decision in *Jindal Stainless Limited and another vs. State of Haryana and ors.* - (2017) 12 SCC 1, *OCL India Ltd. vs State of Orissa and ors.* - 2022 SCC OnLine SC 1518 and *State of Kerala and ors. vs. Fr. William Fernandez and ors* —(2021) 11 SCC 705. Similarly, the same questions, which were left open, were decided against the Petitioners in *Hindusthan National Glass & Industries Limited vs State of Maharashtra and Ors.* - (2019) 3 Bom CR 625. Accordingly, by following these decisions, this batch of Petitions, will have to be dismissed.
5. Accordingly, all these Petitions are liable to be dismissed and are, hereby, dismissed. Interim orders, if any, are hereby vacated. The rule, in each of these Petitions, is discharged.
6. There shall be no order for costs.

VALMIKI SA MENEZES, J.

M. S. SONAK, J.