

Meena

**IN THE HIGH COURT OF BOMBAY AT GOA**  
**WRIT PETITION NO.417 OF 2023**

Vedanta Limited  
(Formerly known as Sesa Goa Ltd and Sesa  
Sterlite Ltd.),  
20, EDC, Complex, Patto, Panaji, Goa – 403  
001.  
Represented by its Authorised Signatory  
Benicio Menezes,  
aged 54 years, Colvale, Bardez- Goa.

...Petitioner

v/s.

- |    |                                                                                                                                                    |                       |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 1  | The Union of India,<br>Through Department Revenue,<br>Ministry of Finance,<br>New Delhi- 110001                                                    | ...Respondent<br>No.1 |
| 2  | The Central Board of Indirect Taxes and<br>Customs,<br>Department of Revenue, Ministry of Finance,<br>Government of India, North Block, New Delhi. | ...Respondent<br>No.2 |
| 3  | Commissioner of State Tax, Goa<br>Government of Goa, Department of Finance,<br>Panaji, Goa- 400 301.                                               | ...Respondent<br>No.3 |
| 4  | Deputy Commissioner of State Tax<br>Goa Raya Kar Bhavan,<br>Old IPHB Complex, Altinho, Panaji Goa-403<br>001.                                      | ...Respondent<br>No.4 |
| 5. | Assistant Commissioner of Commercial Taxes<br>Commercial Tax office, Altinho,<br>Panaji, Goa- 403 001                                              | ...Respondent<br>No.5 |

Mr Ramani, Senior Counsel with Mr Pranav Sinai Kakodkar, Advocate  
for the petitioner.

Mr Devidas J. Pangam, Advocate General with Mr Deep Shirodkar,  
Additional Government Advocate for respondent Nos.3 and 4.

**CORAM: M.S. SONAK &  
BHARAT P. DESHPANDE,JJ.**

**DATE: 31<sup>st</sup> JULY,2023**

**ORAL JUDGMENT: (Per M.S. Sonak,J)**

1. Heard Mr Ramani, learned Senior Counsel who appears along with Mr Pranav Sinai Kakodkar, learned Counsel for the petitioner and Mr Devidas J. Pangam, learned Advocate General who appears along with Mr Deep Shirodkar, learned Additional Government Advocate for respondent Nos.3 and 4.
2. On 13/07/2023 when this matter was taken up for consideration, Ms Asha Dessai, learned Senior Central Government Standing Counsel appeared and waived service for respondent Nos.1 and 2.
3. Rule. Rule is made returnable forthwith.
4. Learned Counsel for the parties agree that the issue raised in this petition is covered by our judgment in Writ Petition 1234 of 2022 (Filing).
5. Accordingly, impugned order dated 05/04/2022 is set aside and the petitioners' applications for refund dated 22/01/2021 and 18/01/2022 are restored to the file of respondent No.4. The respondent No.4 is now

directed to dispose of the two refund applications in accord with law and on their own merits as expeditiously as possible, without adverting to the issue of limitation.

6. Rule is made absolute in the above terms without any order for costs.
7. All concerned to act on an authenticated copy of this judgment.

**BHARAT P. DESHPANDE, J.**

**M. S. SONAK, J.**

MEENA  
VISHAL  
BHOIR

 Digitally signed by  
MEENA VISHAL  
BHOIR  
Date: 2023.08.03  
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