

Suchitra

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.244/2022

FULLARTON DISTILLERIES
PVT., LTD.

... PETITIONER

Versus

STATE OF GOA THR., THE
COMMISSIONER OF
COMMERCIAL TAXES AND
ANR.

... RESPONDENTS

Mr D. Lawande with Mr Jay Mathew, Advocates *for the Petitioner.*

Mr D. Pangam, Advocate General with Mr S. Patkar, Additional
Government Advocate *for the State.*

Mr Pandurang Patkar, Advocate *for Respondent No.2.*

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

DATED: 17th APRIL 2023

P.C.:

1. Mr Lawande, learned counsel for the petitioner based on instructions from the petitioners seeks leave to withdraw this petition with liberty to challenge the impugned notice cum re-assessment order dated 14.03.2022 before the appellate authority.

2. Mr Lawande states that such appeal would be positively instituted within fifteen days from today. Learned Advocate General states that if the appeal is instituted within fifteen days from today, then, the Revenue will not raise the issue of limitation and the appellate authority could then decide the appeal without going into the issue of limitation.

3. Learned counsel point out that this petition was instituted within the extendable period of limitation and further, there was also a challenge to the vires of some of the provisions of the Goa Tax on Entry of Goods Act, 2000.

4. Accordingly, leave is granted to withdraw this petition with liberty to appeal against the impugned notice/order dated 14.03.2022. If the appeal is indeed instituted within fifteen days from today, the appellate authority to decide the same without going into the issue of limitation.

5. Further, all contentions of all parties as raised in this petition or even otherwise are kept open.

6. The petition is disposed of in the above terms without any order for costs.

7. All concerned to act on the authenticated copy of this order.

VALMIKI SA MENEZES, J.

M. S. SONAK, J.

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