

Santosh

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 546 OF 2016

Vodafone Mobile Services Ltd.,
having its Registered Office at C-48,
Okhla Industrial Area, Phase II,
New Delhi 110 020, represented herein
by Mrs Mohana Vijay Manjre, aged 53
years, Indian National, Occupation
service, having Maharashtra & Goa
Circle Office at The Metropolitan,
F.P. No.27, Survey No.21, Wakdewadi, Old
Pune-Mumbai Highway, Shivajinagar,
Pune-411 003.

..... Petitioner.

Versus

1) State of Goa,
Through its Chief Secretary,
having office at Secretariat,
Porvorim, Bardez, Goa.

2) The Commissioner of Commercial
Taxes, Government of Goa, having office
at Panaji, Goa.

3) The Commercial Tax Officer,
Government of Goa, Panaji, Ward,
Panaji, Goa.

..... Respondents.

Mr Nikhil Vaze, Advocate *for the Petitioner.*

Ms Akshata Bhatt, Addl. Govt. Advocate *for the Respondents.*

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

DATE : 24th APRIL 2023

ORAL JUDGMENT :

1. Heard Mr Vaze for the Petitioner and Ms Bhatt, learned Additional Government Advocate for the Respondents.
2. Mr Vaze agrees that the issues raised in this Petition 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 Petitioner's contentions stand answered against the Petitioner 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 Petitioner in *Hindusthan National Glass & Industries Limited vs State of Maharashtra and Ors.* - (2019) 3 Bom CR 625.

Accordingly, by following these decisions, this Petition, will have to be dismissed.

5. Accordingly, this Petition is liable to be dismissed and is, hereby, dismissed. Interim order, if any, is hereby vacated. The rule is discharged.

6. There shall be no order for costs.

VALMIKI SA MENEZES, J.

M. S. SONAK, J.

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