

Jose

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.472 OF 2023

WITH

**WRIT PETITION NO.474 OF 2023, WRIT PETITION NO.471 OF 2023,
WRIT PETITION NO.473 OF 2023**

WRIT PETITION NO.472 OF 2023

CHOWGULE AND COMPANY PVT. LTD.,
THR. ITS DULY CONST. ATT.,
SANDEEP. D. DABHOLKAR

... PETITIONER

Versus

STATE OF GOA, THR. THE CHIEF
SECRETARY AND ANR

... RESPONDENTS

WITH

WRIT PETITION NO.474 OF 2023

CHOWGULE AND COMPANY PVT. LTD.,
THR. ITS DULY CONST. ATT.,
SANDEEP. D. DABHOLKAR

... PETITIONER

Versus

STATE OF GOA, THR. THE CHIEF
SECRETARY AND ANR

... RESPONDENTS

WITH

WRIT PETITION NO.471 OF 2023

CHOWGULE AND COMPANY PVT. LTD.,
THR. ITS DULY CONST. ATT.,
SANDEEP. D. DABHOLKAR

... PETITIONER

Versus

STATE OF GOA, THR. THE CHIEF
SECRETARY AND ANR

... RESPONDENTS

WITH

WRIT PETITION NO.473 OF 2023

CHOWGULE AND COMPANY PVT. LTD.,
THR. ITS DULY CONST. ATT.,
SANDEEP. D. DABHOLKAR

... PETITIONER

Versus

STATE OF GOA, THR. THE CHIEF
SECRETARY AND ANR

... RESPONDENTS

Mr Gaurish Agni with Mr K. Kavlekar, Advocates for the Petitioner.

Mr D. Pangam, Advocate General with Mr S. Parab in W.P. No.472/2023, with Ms Sulekha Kamat in W.P. No.473/2023, with Mr S.P. Munj in W.P. No.471/2023 and with Ms Maria Correia in W.P. No.474/2023, Additional Government Advocates for the Respondent-State.

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

DATED :- 11th December, 2023

P.C.:

1. Heard Mr Agni who appears along with Mr Kavlekar for the Petitioner. Learned Advocate appears along with Mr S. Parab in W.P. No.472/2023, with Ms Sulekha Kamat in W.P. No.473/2023, with Mr S.P. Munj in W.P. No.471/2023 and with Ms Maria Correia in W.P. No.474/2023, Additional Government Advocates for the Respondent-State.

2. Mr Agni points out that the State Legislature has now enacted The Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 (said Act). He submits, on instructions, that the Petitioner would now apply for settlement under the said Act and this petition could be disposed of by directing the authorities under the said Act to consider and dispose of Petitioner's application in accordance with law and on their own merits. He also submits that all contentions of the Petitioner may be kept open in case benefit of settlement is not ultimately extended to the Petitioner.

3. Learned Advocate General also agrees that these petitions could be disposed of by making an order to the above effect.
4. Accordingly, Petitioners are granted liberty to apply for settlement under the said Act. If such applications are made, the authorities under the said Act are directed to dispose of such applications in accord with law and on their own merits.
5. In case the Petitioner's grievances survive, they are entitled to take out further proceedings under the said Act as available. All contentions of all parties are left open.
6. The petitions are disposed of in the above terms without any order for costs. All concerned to act on authenticated copies of this order.

VALMIKI SA MENEZES, J.

M. S. SONAK, J.

JOSE
FRANCISCO
DSOUZA

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FRANCISCO DSOUZA
Date: 2023.12.11
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