

Santosh

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 482 OF 2007

1. B. Raghavendra,
Managing Director and Shareholder
of Petitioner No.2, Residing at
D11, La Marvel Colony,
Dona Paula, Goa.

2) M/s Karthik Inductions Limited
A Company duly registered under
The Companies Act, 1956, through its
Managing Director, having its
Registered Office at Plot No.120/121,
Kundaim Industrial Estate,
Kundaim, South Goa.

..... Petitioners.

Versus

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

2) Commissioner of Sales Tax,
Government of Goa,
Panaji, Goa.

..... Respondents.

None *for the Petitioners.*

Mr Neehal Vernekar, Addl. Govt. Advocate *for the Respondents.*

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

DATE : 24th APRIL 2023

ORAL JUDGMENT :

1. None for the Petitioner.
2. The issues raised in this Petition are covered by the judgment and order dated 24/04/2023, disposing of Writ Petitions No.471/2007 and 417/2014.
3. 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.
4. Accordingly, this Petition is liable to be dismissed and is, hereby, dismissed. Interim order, if any, is hereby vacated. The rule, is discharged. There shall be no order for costs.

VALMIKI SA MENEZES, J.

M. S. SONAK, J.