

Santosh

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 483 OF 2007

1) Mamagoa Steel Limited,
a Company duly registered under
the Companies Act, 1956, through
Shri U.V. Kini, Company Secretary
and Shareholder, having its registered
Office at Plot No. 280,
Salcete, Curtorim, Salcete, Goa.

2) Shri U.V. Kini, Company Secretary
and Shareholder of Petitioner No.1,
Residing at 'B' Building,
Flat No.S-2, 2nd Floor, Kunde Complex
Borda, Margao, Salcete, Goa.

..... Petitioners.

Versus

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

2) Commissioner of Commercial Taxes,
Government of Goa,
Panaji, Goa.

..... Respondents.

Mr H.D. Naik, Advocate *for the Petitioners.*

Mr Shubham Prilkar, Additional Govt. Advocate *for the Respondents.*

WITH

WRIT PETITION NO. 500 OF 2007

1) Kundil Rolling Mills Pvt. Ltd.,
A-2, Kundaim Industrial Estate,
NH 4A, Kundaim, Goa.

2) Vijay Kashyap,
Executive Director of the Petitioner
Company, Bimala 21/2, Damodar Nagar,
Curti, Ponda, Goa. Petitioners.

Versus

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

2) Commissioner of Commercial Taxes,
Government of Goa,
Panaji, Goa. Respondents.

Mr H.D. Naik, Advocate *for the Petitioners.*

Mr Shivdatta Munj, Additional Government Advocate *for the Respondents.*

**WITH
WRIT PETITION NO. 501 OF 2007**

1) Kundil Alloys Pvt. Ltd.,
A-1/A2, Kundaim Industrial Estate,
NH 4A, Kundaim, Goa.

2) Vijay Kashyap,
Director of Kundil Alloys Pvt. Ltd.
Bimala 21/2, Damodar Nagar,
Curti, Ponda, Goa. Petitioners.

Versus

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

2) Commissioner of Commercial Taxes,

Government of Goa,
Panaji, Goa.

..... Respondents.

Mr H.D. Naik, Advocate *for the Petitioners.*

Ms Sulekha Kamat, Addl. Govt. Advocate *for the Respondents.*

WITH
WRIT PETITION NO. 502 OF 2007

1) Mandovi Metals, Plot No.200-A
Kundaim Industrial Estate,
NH 4A, Kundaim, Goa.

2) Vijay Kashyap,
Director of the Petitioner No.1,
Bimala 21/2, Damodar Nagar,
Curti, Ponda, Goa.

.... Petitioners.

Versus

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

2) Commissioner of Commercial Taxes,
Government of Goa,
Panaji, Goa.

..... Respondents.

Mr H.D. Naik, Advocate *for the Petitioners.*

Ms Susan Linhares, Addl. Govt. Advocate *for the Respondents.*

WITH
WRIT PETITION NO. 210 OF 2008

1) Chowgule and Company Private Limited,

through its Director (S&L) and
Company Secretary, having office
at Chowgule House, Mormugao
Harbour, Goa.

2) Vijay Vishwasrao Chowgule,
Shareholder and Managing Director
of the Petitioner No.1 Company,
having office at Chowgule House,
Mormugao Harbour, Goa.

..... Petitioners.

Versus

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

2) Commissioner of Commercial Taxes,
Government of Goa,
Panaji, Goa.

..... Respondents.

Mr H.D. Naik, Advocate *for the Petitioners.*

Mr Arun Talaulikar, Addl. Govt. Advocate *for the
Respondents.*

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

DATE : 24th APRIL 2023

ORAL JUDGMENT :

1. Heard Mr H.D. Naik for the Petitioners and the learned
Additional Government Advocates for the Respondents.

2. Mr Naik agrees that the issues raised in these Petitions 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 Petitioners' contentions stand answered against the Petitioners 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 Petitioners in *Hindusthan National Glass & Industries Limited vs State of Maharashtra and Ors.* - (2019) 3 Bom CR 625. Accordingly, by following these decisions, this batch of Petitions, will have to be dismissed.
5. Accordingly, all these Petitions are liable to be dismissed and are, hereby, dismissed. Interim orders, if any, are hereby vacated. The rule, in each of these Petitions, is discharged.
6. There shall be no order for costs.

VALMIKI SA MENEZES, J.

M. S. SONAK, J.