Jose

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.699 OF 2023
WITH
WRIT PETITION NO.701 OF 2023
WITH
WRIT PETITION NO.700 OF 2023
WITH
WRIT PETITION NO.750 OF 2023
WITH
WRIT PETITION NO.752 OF 2023
WITH
WRIT PETITION NO.753 OF 2023

GOA SPONGE AND POWER LTD REP
BY SENIOR GENERAL MANAGER
MANISH GOEL … Petitioner

Versus

STATE OF GOA THR.
CHIEF SECRETARY AND 2 ORS. ... Respondents

Mr Yogesh Nadkarni with Mr Nilay Naik, Advocates *for the Petitioner*.

WITH
WRIT PETITION NO.464 OF 2023

SHRI BALAJI ROLLINGS PVT., LTD
REP BY DIRECTOR AKSHAY JINDAL … Petitioner

Versus

STATE OF GOA THR.
CHIEF SECRETARY AND 3 ORS. ... Respondents

Mr Yogesh Nadkarni with Mr Nilay Naik, Advocates *for the Petitioner*.

Ms Maria Correia, Additional Government Advocate *for the Respondent-State*.

WITH
WRIT PETITION NO.785 OF 2023

PRAGATI UDYOG THR. ITS
PARTNER ROHIT CHAMARIA ... Petitioner

Versus

STATE OF GOA THR.
CHIEF SECRETARY AND 2 ORS. ... Respondents

Mr Yogesh Nadkarni with Mr Nilay Naik, Advocates *for the Petitioner*.

CORAM: M.S. SONAK &
VALMIKI SA MENEZES, JJ.
DATED: 6th December 2023

P.C.:

1. Heard Mr Nadkarni who appears along with Mr Nilay Naik for the Petitioners in all these petitions. Ms Maria Correia learned Additional Government Advocate, appears for the State.

2. In all these petitions, the challenge is to orders made under the Goa Value Added Tax Act, 2005, Goa Tax on Entry of Goods Act, 2000 and Central Sales Tax Act, 1956.

3. A chart indicating the date of the impugned orders and the period involved is set out below for convenience of reference.

Case No.	Impugned Order	Period
WP No.699/2023	25.03.2013	2009-10
WP No.700/2023	24.08.2016	2014-15
WP No.701/2023	12.01.2012	2007-08
WP No.750/2023	21.03.2016	2012-13
WP No.752/2023	24.06.2016	2013-14
WP No.753/2023	30.03.2012	2008-09
WP No.464/2023	06.06.2022	2013-14
WP No.785/2023	19.03.2014	2010-11

4. Ms Maria Correia, learned Additional Government Advocate, pointed out that in all these petitions the Petitioners have alternate remedies of instituting appeals under Section 35 of the Goa Value Added Tax Act, 2005, Section 28 of the Goa Tax on Entry of Goods Act, 2000 and Section 20 of the Central Sales Tax Act, 1956.

5. There are no good reasons set out in the petitions for not availing of the statutorily provided alternate remedies. All that is vaguely stated is that there was a violation of the principles of natural justice and therefore, notwithstanding the alternate remedies available, this Court should entertain the present petitions. As noted above, most of the orders impugned in these petitions were made between 2012 and 2016. Only one of the orders in Writ Petition No.464/2023 was made on 06.06.2022. We find that there is no sufficient explanation for delay provided in the petitions.

6. Accordingly, we decline to entertain these petitions leaving it open to the Petitioners to avail of the alternate remedies in terms of the law.

7. All these petitions are accordingly disposed of with liberty in the above terms. There shall be no order for costs.

VALMIKI SA MENEZES, J. **M.S. SONAK, J.**

JOSE FRANCISCO DSOUZA Digitally signed by JOSE FRANCISCO DSOUZA Date: 2023.12.07 10:06:40 +05'30'