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IN THE HIGH COURT OF BOMBAY AT GOA

**WRIT PETITION NO.1043 OF 2019
WITH
MISC.CIVIL APPLICATION NO.297 OF 2023**

WRIT PETITION NO.1043 OF 2019

VEDANTA LTD., THR. ITS AUT. REP.,
BENICIO MENEZES., ... PETITIONER

Versus

UNION OF INDIA, THR. THE
SECRETARY, DEPT. OF REVENUE
MINISTRY OF FINANCE, GOVT. OF
INDIA AND 3 ORS. ... RESPONDENTS

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SECRETARY, DEPT. OF REVENUE
MINISTRY OF FINANCE, GOVT. OF
INDIA AND 3 ORS ... RESPONDENTS

Mr R.G. Ramani, Senior Advocate with Mr P. Kakodkar, Advocate
for the Petitioner.

Ms Natasha Volvoikar, Advocate for Respondent No.1.

Mr D. Pangam, Advocate General with Mr Deep Shiroadkar,
Additional Government Advocate for Respondent Nos.2 to 4.

**CORAM:- M. S. SONAK &
BHARAT P. DESHPANDE, JJ.**

DATED :- 7th November, 2023

P.C.:

Heard Mr Ramani, learned Senior Advocate, who appears with Mr

P. Kakodkar for the petitioner. Ms Natasha Volvoikar appears for respondent no.1. Learned Advocate General appears along with Mr Deep Shirodkar, learned Additional Government Advocate for respondent nos.2 to 4.

2. Learned Advocate General states that in view of the Central Government Circular dated 20.09.2021 and the clarifications contained therein, the impugned order dated 09.07.2019, issued by the Deputy Commissioner of State Tax (Respondent no.3) may be set aside and the matter may be remanded to the Deputy Commissioner of State Tax, Panaji ward for consideration afresh by taking into account the Central Government's circular dated 20.09.2021 and all other applicable provisions.

3. Accordingly, the impugned order dated 09.07.2019 is set aside and the matter is remanded to the Deputy Commissioner of State Tax for reconsideration as above.

4. This petition is accordingly disposed of. The Misc. Civil Application No.297/2023 does not survive and is also disposed of.

BHARAT P. DESHPANDE, J.

M. S. SONAK, J.