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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

INTERIM APPLICATION NO. 3222 OF 2023
IN
WRIT PETITION (L) NO. 93652 OF 2020

The State Tax Officer
Phaltan 701 Satara Goods and Services
Tax Bhavan 178 Satara ... Applicant

versus

New Phaltan Sugar Works Distillery
Division Ltd. Pune & Ors. ... Respondents

.....

Ms. Shruti D. Vyas, 'B' Panel Counsel for the State- Applicant/
Original Respondent No.3.

Mr.Rahul Thakar i/b. C.B. Thakar and Co. for the Original
Petitioner.

Mr. Pradeep Jetly, Senior Advocate with Mr. Jitendra B. Mishra,
Mr.Dhananjay Deshmukh and Mr.Satyaprakash Sharma for
Respondent No.1 -CGST.

Mr. Ishaan Patkar with Mr. Durgesh Desai i/b. Alaksha Legal for
Respondent No.4

Mr.Srisabari Rajan with Ms.Surabhi Prabhudesai i/b. DMD
Advocate for Respondent No. 6.

Mr. Vinit Jain with Mr.Ashok Varma for Union of India.

.....

**CORAM : NITIN JAMDAR &
ABHAY AHUJA, JJ.**

DATE : 30 MARCH 2023

P.C. :-

By this interim application, the Applicant-State is seeking permission of this Court to carry out the assessment for the year 2018-2019 otherwise it would become time barred post 31 March 2023.

2. Considering the facts and circumstances, we grant such permission, however, with a condition that the effect of such carrying out assessment will not be enforced and it will be subject to the outcome of this writ petition. We also take note of the concern expressed by the assessee that due to short time period they may not be given an opportunity to put forth their case. This contention also will be considered as and when the petition is taken up for hearing.

3. The interim application is accordingly disposed of.

ABHAY AHUJA, J.

NITIN JAMDAR, J.