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***IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION***

WRIT PETITION NO. 1760 OF 2020

Amtrex Hitachi Appliances Ltd.
Now known as Johnson Controls
Hitachi Air-conditioning India Ltd. ... Petitioner

V/s.

The Union Territory of Dadra and
Nagar Haveli and Ors. ... Respondents

Mr. Rahul Thakar i/b. Mr. C.B. Thakar for the Petitioner
Mr. Shantanu Thorat i/b. Mr. H.S. Venegaonkar for the Respondents

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

DATE : 11 APRIL 2023

P.C. :-

The learned Counsel for the parties state that this Petition is identical to Writ Petition No. 1761 of 2020 and can be disposed of by the similar order as passed in the Writ Petition No. 1761 of 2020.

2. The Writ Petition No. 1761 of 2020 was disposed of by order dated 18 August 2022 as under :-

“ Mr. Thakar states that in a very similar matter, this Court by order dated 3 September 2012 in Writ Petition No. 2998 of 2003 Voltas Ltd. and Anr. Vs. Commissioner of Sales Tax, Dadra & Nagar Haveli, Silvassa and Ors., relying on Prism Cement Ltd. & Anr. Vs. State of Maharashtra and Ors. in Writ Petition No. 6475 of 2009 decided on 30 August, 2012, had quashed and set aside the circulars which were impugned in that Petition. Mr. Venegaonkar states that, the order of this Court dated 3 September 2012 is impugned in the Apex Court by SLP No. 7236 of 2014, which is still pending. Mr. Venegaonkar states, in fairness, there is no stay. In the circumstances, this Petition is also disposed of in view of order dated 3 September 2012 mentioned earlier. The impugned order dated 11 December 2018 passed by Respondent No.2 also is quashed and set aside.

2. Mr. Venegaonkar states that Respondent will be filing another SLP challenging this order. We cannot make any comment on that.”

3. In the light of the above position and the consensus at the bar, the Writ Petition is allowed in terms of prayer clause (a) and the impugned order dated 11 December 2018 is quashed and set aside.

ABHAY AHUJA, J.

NITIN JAMDAR, J.

**JYOTI
PRAKASH
PAWAR**

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