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

WRIT PETITION NO. 7762 OF 2022

Vodafone Idea Ltd (Previously Idea Cellular Ltd.) ... Petitioner

vs.

State of Maharashtra thru the Department of Stamps and Registration and Ors ... Respondents

Mr. Ashish Kamat, Senior Counsel, a/w Mr Mihir Tambe, Ms Sneha Jaisingh, Ms Astha Kaushal, Yash Arora, i/b Bharucha & Partners, for the Petitioner.

Ms. S.S. Bhende, AGP, for Respondent Nos. 1 to 4-State.

**CORAM : R. D. DHANUKA AND
GAURI GODSE, JJ.**

DATED : 19th APRIL, 2023

PC. :-

1. Rule. Learned AGP waives services for Respondents. Rule is made returnable forthwith. By consent of the parties, the Writ Petition is taken up for final hearing.

2. This Writ Petition is filed, for challenging the Demand Notice dated 25th April 2022 passed by Respondent No.2. Learned Counsel for the Petitioner states that the Demand Notice is issued pursuant to the order dated 24th February 2020 passed by Respondent No.2. He further submitted that the said order dated 24th February 2020 was

challenged before the Respondent No.3. By order dated 10th June 2022, the order dated 24th February 2020 is set aside and the matter is remanded back to the Respondent No.2 for fresh decision. Learned Counsel further submitted that after the order of remand hearing has been concluded. However, no final order has been passed by Respondent No.2.

3. Learned AGP did not dispute this statement that order is not passed pursuant to hearing given by Respondent No. 2. The impugned notice was issued on the basis of the order dated **24th February 2020**, which is already set aside.

4. Writ Petition is therefore disposed of by passing following order:

i. Respondent No.2, shall pass necessary order pursuant to the hearing that was given as per the order of remand dated 10th June 2022. The order shall be passed within a period of six weeks from today by the same officer who had given hearing to the Petitioner. In the event, the officer who had given hearing to the Petitioner is unavailable then, the present officer who is required to pass order shall give fresh hearing pursuant to the order of remand dated 10th June 2022 passed by Respondent No.3, within a period of 8 weeks from today.

- ii. A copy of the order of the decision shall be communicated to the Petitioner within a period of two weeks from the date of decision. If the order is adverse to the Petitioner, then in that event the Petitioner will be at liberty to take appropriate steps as permissible under law.
- iii. During the pendency of the proceedings, no coercive steps shall be taken pursuant to the Demand Notice dated **25th April 2022**. In the event order is adverse to the Petitioner the Demand Notice shall not be given effect to for a period of two weeks from the date of communication of the decision to the Petitioner.
- iv. It is made clear that we have not expressed any view on the merits of the matter.
- v. All the contention of the parties are kept open.
- vi. Writ Petition is disposed of. Rule is made absolute in the above terms.
- vii. Parties to act upon the authenticated copy of this order.

(GAURI GODSE, J.)

(R. D. DHANUKA, J.)