

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

**WRIT PETITION NO.13810 OF 2022**

Malishka Gold and Jewellery Private Limited ... Petitioner

V/s.

State of Maharashtra and ors. ... Respondents

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Mr.Brijesh Pathak, Advocate for the Petitioner.

Ms.S.D.Vyas, "B" Panel Counsel for the Respondents.

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**CORAM : NITIN JAMDAR AND  
ABHAY AHUJA, JJ.  
DATE : 26 APRIL 2023.**

**P.C.:-**

1. The Petitioner is aggrieved by the order passed by the Respondent No.2-Assistant Commissioner of State Tax dated 18 April 2022 cancelling the registration of the Petitioner. The learned counsel for the Petitioner states that Petitioner had filed a reply, however, nothing is considered in the impugned order and the order is entirely unreasoned.

2. The learned counsel for the Respondents states that as it is stated in the impugned order that the Petitioner did not attend the hearing

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and therefore, the impugned order came to be passed, the learned counsel for the Respondents also sought to address the court on merits. Considering the fact that the Petitioner had filed a reply before the order and considering the implications of the impugned order, we are of the opinion that the Petitioner is entitled to an opportunity to put forth its case.

3. Accordingly, we dispose of the writ petition directing that the order dated 18 April 2022 be taken as an interim measure and observations made as *prima facie* opinion and final order regarding cancellation of registration be passed after giving an opportunity to the Petitioner.

4. The learned counsel for the Petitioner states that he will attend the date of hearing as specified by the Respondent No.2-Assistant Commissioner State Tax.

(ABHAY AHUJA, J.)

(NITIN JAMDAR, J.)

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