

Arun

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 12383 OF 2023

Subhash Chemical Industries Pvt Ltd ...Petitioner
Versus
State of Maharashtra & Ors ...Respondents

Mr Prakash Shah, i/b PDS Legal, for the Petitioner.
Mrs Rupali Shinde, AGP, for Respondent No.1-State.
Mr Deepak More, with Shivram A Gawade, for Respondents Nos. 2 & 3.
Mr Vinod Kalak, Assistant Commissioner (LBT) of Respondents Nos 2 & 3 present.

CORAM G.S. Patel &
Kamal Khata, JJ.
DATED: 9th October 2023

PC:-

ARUN
RAMCHANDRA
SANKPAL

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1. Rule. Returnable forthwith.
2. On written instructions, Mr More agrees that no hearing was given to the Petitioner prior to the three Assessment Orders dated 6th June 2023, for the Financial Years, 2013–2014, 2014–2015 and 2015–2016. There followed Notices of Demand.
3. The Assessment Orders and the Notice of Demand are quashed and set aside.

4. The 3rd Respondent will give a hearing to the Petitioners for all three years. After hearing the Petitioners, the 3rd Respondent will pass a reasoned order. A fresh decision will be taken without any regard or reference to the previous Assessment Orders or the previous Demand Notices.

5. The Petition is disposed of in these terms. There will be no order as to costs.

6. Mr Shah assures us that the Petitioners will appear before the 3rd Respondent on any date he fixes for a hearing.

(Kamal Khata, J)

(G. S. Patel, J)