

JPP

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

WRIT PETITION NO. 13785 OF 2018

M/s. Siemens Ltd.

... Petitioner

V/s.

The State of Maharashtra and Ors.

... Respondents

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

Ms. Shruti D. Vyas, 'B' Panel Counsel for the Respondent - State

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

DATE : 30 MARCH 2023

P.C. :-

The Petitioner has sought to question the constitutional validity of Section 48(5) of the Maharashtra Value Added Tax (MVAT) Act, 2002, and as a consequence sought to quash and set aside the order dated 7 September 2018. The parties are *ad idem* that the challenge to the validity of the provision in question has now been upheld by this Court in the case of M/s. Mahalaxmi Cotton Ginning v/s. The State of Maharashtra¹.

¹ (51 VST1)

2. The learned Counsel for the Petitioner states that the Petitioner seeks to amend the Petition as under the said decision, there are certain obligations cast on the State Government which, in spite of request, the State Government is not honoring or complying with. This is a separate cause of action for which the appropriate course of action if the Petitioner so chooses, is to file a fresh Petition.

3. As far as this Petition is concerned, the challenge does not survive and is accordingly disposed of.

ABHAY AHUJA, J.

NITIN JAMDAR, J.

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