

JPP

***IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION***

WRIT PETITION NO. 684 OF 2021

Haresh Ghanshyam Nishar and Anr.

... Petitioners

V/s.

Deputy Commissioner of State Tax
(E-629) and Anr.

... Respondents

Mr. Manoj Pandit for the Petitioners

Mr. V.A. Sonpal, Spl. Counsel with Ms. Jyoti Chavan, AGP for the
Respondents

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

DATE : 02 JANUARY 2023

P.C. :-

The Petitioner has challenged a public notice dated 6 November 2020 and to revoke Charge created by the notice issued by the Respondent No.1.

2. The case of the Petitioner is that the Respondent No.2 – the Private Limited Company is liable to pay the taxes and the Petitioners have nothing to do with the Respondent No.2 having resigned from the directorship of Respondent No.2.

3. The learned Counsel for the Respondents points out that as regard the Petitioner No.1, the Petition states that the Petitioner is the Director of Respondent No.2. As regard the Petitioners No.2,3 and 4 are concerned, in reply to the Show Cause Notice, these Petitioners have stated that they have resigned and a general statement is made regarding legal formalities to be followed after resigning from the directorship of the Company as per the provisions of the Companies Act, 1956. No document evidencing completion of legal formalities are even annexed to the Petition.

4. In this state of affairs, we are not inclined to entertain the Writ Petition. It is open to the Petitioner to respond to the Show Cause Notice and take further action as may be permissible in law after a final order is issued.

5. Considering the fact that the property in question is under Charge, if final order is not issued by the Respondent – Authority, the same shall be issued within a period of six weeks from today.

6. Writ Petition is disposed of.

ABHAY AHUJA, J.

NITIN JAMDAR, J.