

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

WRIT PETITION NO. 803 OF 2022

Digilife Distribution and Marketing
Services Limited

... Petitioner

versus

State of Maharashtra & Ors.

... Respondents

TRUPTI
SADANAND
BAMNE

.....

Mr. Parth Parikh with Mr. Gopal Mundra i/b. Economic Laws
Practice for the Petitioner.

Ms. Jyoti Chavan, AGP for the State.

.....

Digitally signed
by TRUPTI
SADANAND
BAMNE

Date: 2023.02.09
13:38:17 +0530

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

DATE : 7 FEBRUARY 2023

P.C. :-

The learned Counsel for the Petitioner has placed on record a copy of the order dated 24 January 2023 passed in Writ Petition No. 3892 of 2021 in respect of the same Petitioner, however, for the same period in respect of the Central Sales Tax and states that the factual and legal position is identical. We have disposed of Writ Petition No. 3892 of 2021 on the ground that the Petitioner has an alternate remedy making certain observations therein.

2. In light thereof, we dispose of the writ petition keeping all the contentions of the Petitioner open including which is sought to be argued before us. Writ petition is accordingly disposed of.

3. In case any aspect of delay arises, the Appellate Authority will keep in mind that the petition was pending in the Court.

ABHAY AHUJA, J.

NITIN JAMDAR, J.