

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

WRIT PETITION NO. 3605 OF 2022

TRUPTI
SADANAND
BAMNE

Trigon Transit Private Limited ... Petitioner

versus

State of Maharashtra & Anr. ... Respondents

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by TRUPTI
SADANAND
BAMNE
Date: 2023.02.28
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Mr. Pranay Sahay i/b. Khaitan & Co. for the Petitioner.

Mr. Manish Upadhye, AGP for the State.

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

DATE : 21 FEBRUARY 2023

P.C. :-

The Petitioner has sought to challenge the order dated 31 March 2021 passed by Respondent No.2- Deputy Commissioner of State Tax, Pune whereby Respondent No.2 has concluded that the Petitioner is liable to pay service tax on transport service and has taken a view to levy penalty at lesser amount at the rate of Rs. 25%. The Petitioner has challenged this order in writ jurisdiction on the ground that Respondent No.2 while passing the order has committed breach of the principles of natural justice.

2. The learned Counsel for the Petitioner submits that the impugned order is a non speaking order and is passed without taking into account the submissions of the Petitioner and only reproduces the courtesy letter (show cause notice), and has not dealt with the submissions.

3. We have gone through the impugned order. The impugned order has referred to the facts and courtesy letter as it would contain the factual background. Thereafter, Respondent No.2 has analyzed the transactions referred to and submissions of the Petitioner to the notice in form no. 302 and has referred to the fact that the Petitioner has quoted various judgments and has observed that the facts and circumstances are different and has followed the decisions which according to Respondent No.2 are applicable to the facts of the case. Therefore, it cannot be said that the submissions have not been dealt with at all. The Petitioner had attended the hearing and had advanced the submissions.

4. Furthermore, it is informed that the Petitioner has already filed an appeal. Thus, we are not inclined to entertain the writ petition in light of the alternate remedy.

5. The writ petition is accordingly disposed of.

ABHAY AHUJA, J.

NITIN JAMDAR, J.