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

WRIT PETITION NO. 2708 OF 2019

Premal Kiran Goragandhi & Anr. ... Petitioners

vs.

The Union of India & Anr. ... Respondents

.....

Mr. Vinayak Siraskar i/b. Kiran Jain and Co. for the Petitioners.

Ms. Jyoti Chavan, AGP for the State.

.....

CORAM : NITIN JAMDAR &
ABHAY AHUJA, JJ.

DATE : 13 FEBRUARY 2023

P.C. :-

On 13 March 2020, the following order was passed :

“Having heard the learned counsel for the parties, we have made it clear to the learned counsel for the Petitioners that we are not in agreement with his submission on the breach of principles of natural justice. The Petitioners had engaged an Advocate who chose not to appear before the Authority. The learned counsel for the Petitioners submits that leave may be granted to amend the petition in order to challenge the statutory provisions of the Maharashtra Value Added Tax Act, 2002 which mandates pre-deposit. As various petitions taking up such legal challenge are pending in this Court and issue has been

referred to the Larger Bench for decision, we grant leave to amend the petition in order to challenge the relevant statutory provisions of the MVAT Act. Amendment to be carried out within two weeks from today. Stand over to 27 April 2020”.

The matter thereafter has remained pending since a group of petitions challenging the provision of section 26 (6A) of the Maharashtra Value Added Tax Act, 2002 has referred to the Larger Bench of this Court for consideration. The Larger Bench has now rendered its decision in the case of *United Projects Versus The State of Maharashtra & Another and connected Petitions*¹. Therefore, there cannot be any grievance regarding requirement of pre-deposit. Since the Petitioners have a remedy of filing an appeal and in light of the order dated 13 March 2020, it is not necessary for us to entertain the writ petition.

2. The writ petition is accordingly disposed of.

3. If the appeal is duly filed within four weeks from today, then the Appellate Authority will consider the fact that delay has occurred due to pendency of the writ petition in this Court.

ABHAY AHUJA, J.

NITIN JAMDAR, J.

¹ Original Side Writ Petition No. 2883 of 2018 dated 12 July 2022