

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

WRIT PETITION NO.4265 OF 2022

Schindler India Private Limited

... Petitioner

**Versus**

The State of Maharashtra,

Through The Ministry of Finance & Anr.

... Respondents

...

Mr. Ishaan Patkar i/by M/s. Alaksha Legal for the Petitioner.

Mr. V. A. Sonpal, Senior Advocate a/w Ms. Jyoti Chavan, AGP for the  
Respondents.

...

**CORAM : NITIN JAMDAR AND  
SHARMILA U. DESHMUKH, JJ.**

**DATE : 6 APRIL 2023**

**P.C. :-**

1. The Petitioner has sought the following prayers:-

*“(a) That the Hon’ble Court declare Section 26(6A), the Explanation to Section 26(6A), and the proviso to Section 26(6) ultra vires the Central Sales Tax Act, 1956, the Central Sales Tax (Registration and Turnover) Rules, 1957, as well as the Constitution of India, and consequently strike down the same;”*

.....

.....

2. As far as this declaration in prayer clause (a) is concerned, it is not necessary to examine the same in view of the stand taken by the Respondents before us.

*Tauseef*

3. The Petitioner has sought to quash the assessment order dated 8 September 2022. Petitioner as by way of an amendment placed on record the reasons why the Petitioner is invoking writ jurisdiction inspite of alternate remedy. One of the grounds is that the interim order is non-speaking, inasmuch as, it does not provide reasons. Learned counsel for the Respondents states that the instructions have been taken that the issue would be re-examined by the assessing authority and an order will be passed.

4. In light of the stand taken before us by the Respondents, the impugned assessment order dated 8 September 2022 is quashed and set aside. Also as consequence, the order of rectification would not survive.

5. The Petitioner would appear before the assessing officer on 24 April 2023. Thereupon, the assessing officer will give a suitable date and take a decision within a period of six weeks thereafter.

6. Writ Petition is disposed of as above.

( SHARMILA U. DESHMUKH, J. )

( NITIN JAMDAR, J. )