

*JPP*

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

***WRIT PETITION NO. 343 OF 2022***

Bhairav Steel Industries

... Petitioner

V/s.

The State of Maharashtra and Ors.

... Respondents

Mr. Jas Sanghavi i/b. C.B. Thakar for the Petitioner  
None for the Respondents

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

***DATE : 15 FEBRUARY 2023***

**P.C. :-**

On 2 February 2023, the following order was passed :-

*“ By this Petition, Petitioner has sought a declaration that Section 26(6A) of the Maharashtra Value Added Tax Act, 2002 as regards pre-deposit is unconstitutional. 2. It is stated in the Petition that the issue is pending before the Larger Bench of this Court in United Projects vs. The State of Maharashtra through Commissioner of Sales Tax and Ors.<sup>1</sup>*

*3. Learned AGP states that the Full Bench has rendered decision holding that the condition is not unconstitutional.*

*4. Place the Petition on Board on 15 February 2023 under the caption "For Dismissal".*

2. When called out, request is made for withdrawal of the Writ Petition.
3. The Writ Petition is disposed of as withdrawn.

***ABHAY AHUJA, J.***

***NITIN JAMDAR, J.***