

Niti

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.208 OF 2024

ASR ENGINEERING AND PROJECTS
LIMITED REP. BY ITS AUT. SIG. RAMA
VIVEKANANDA VARANASI

... PETITIONER

Versus

STATE OF GOA THR ITS CHIEF
SECRETARY AND 3 ORS

... RESPONDENTS

Mr Sudesh Usgaonkar with Ms Marie Rosette Pereira, Advocate for the Petitioner.

Mr D. Pangam, Advocate General with Mr Deep Shirodkar, Additional Government Advocate for Respondents.

**CORAM:- M. S. SONAK &
VALMIKI SA MENEZES, JJ.**

DATED :- 26th February, 2024

P.C.:

Heard Mr Sudesh Usgaonkar, who appears with Ms Marie Rosette Pereira for the petitioner. Learned Advocate General appears along with Mr Deep Shirodkar, learned Additional Government Advocate for the respondents.

2. The petitioner complains that his application for settlement dated 03.01.2024 (Exhibit B colly) made under the provisions of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues Through Settlement) Act, 2023 and the Goa Value Added Tax Act, 2005 is not

being disposed of and, in the meanwhile, a garnishee order has been issued under Section 63(b) of the Goa Value Added Tax Act in respect of an amount of Rs.6,24,00,000/- (Rupees Six Crores Twenty Four Lakhs only).

3. After notice was issued, the learned Advocate General stated that the garnishee order is already executed and the amount of Rs.6,24,00,000/- (Rupees Six Crores Twenty Four Lakhs only) is already recovered. Further, the learned Advocate General states that the petitioner's application dated 03.01.2024 will be disposed of in accordance with law and on its merits within three months from today.

4. Accordingly, we record the learned Advocate General's statement and direct the concerned Authority to dispose of the petitioner's application dated 03.01.2024 within three months from today. The amount already recovered by the respondents will abide by the decision on the petitioner's application dated 03.01.2024.

5. We clarify that we have not examined the merits of the matter since we think that these are matters which should be looked into in the first instance by the competent authorities, who are enjoined to dispose of the petitioner's application dated 03.01.2024. Accordingly, all contentions of all parties are left open.

6. With the above directions, we dispose of this petition. All

concerned to act on an authenticated copy of this order.

VALMIKI SA MENEZES, J.

M. S. SONAK, J.

NITI K
HALDANKAR

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