

Maria S.

**IN THE HIGH COURT OF BOMBAY AT GOA**

**WRIT PETITION NO.936 OF 2023**

M/S GOA CARBON LIMITED COMPANY  
REP. BY COMPANY SECRETARY PRAVIN  
SATARDEKAR

... PETITIONER

Versus

STATE OF GOA THR. THE COMMISSIONER  
OF STATE TAX AND ANR

... RESPONDENTS

Mr Vikram Nankani, Senior Advocate with Mr Vineet Nagla and Ms  
Vaishali K. Mahato, Advocate for the Petitioner.

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

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

**DATED :- 16th January, 2024**

P.C.

Heard Mr Nankani, learned Senior Advocate who appears along  
with Mr Vineet Nagla, learned counsel for the petitioner and Mr  
Devidas J. Pangam, learned Advocate General with Mr Deep D.  
Shirodkar, learned Additional Government Advocate for the  
respondents.

2. The challenge in this petition is to the Notices referred to in prayer  
clauses (a) and (b) of the Writ Petition under the provisions of the Goa

Value Added Tax Act, 2005 read with Goa Cess on Products and Substances, causing Pollution (Green Cess) Act, 2013.

3. Mr Nankani states that the petitioner has already filed response to the impugned Notices, inter alia, while raising the issue of limitation. He submits that concerned Authorities may now, therefore, be directed to dispose of the Notices.

4. The Learned Advocate General states that the Authorities will dispose of the impugned Notices expeditiously. He further states that the petitioner/their representatives may appear before the concerned Officer on 29.01.2024 at 11:30 AM. Mr Nankani states that a representative of the petitioner will appear on the said date and time and make their submission in furtherance of the replies already filed.

5. Accordingly, we accept the above statements and direct the concerned respondents to dispose of the Notices by considering the provisions of the above enactment, replies filed by the petitioner as well as the objection raised on the bar of limitation.

6. In case the petitioners are aggrieved by the decision on the impugned Notices, they shall be at liberty to challenge the same in accordance with law.

7. With the above directions, this petition is disposed of. There shall

be no order for costs.

**VALMIKI SA MENEZES, J.**

**M. S. SONAK, J.**