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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.64 OF 2024

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Prayag Foods Ltd.

... Petitioner

Versus

The State of Maharashtra and Ors.

... Respondents

Mr. Abulfazl Rezwani for the Petitioner

Ms. Shruti D. Vyas, Addl. G.P. for the State

CORAM: G. S. KULKARNI &
FIRDOSH P. POONIWALLA, JJ.
DATED: 3 January, 2024

P.C.

1. The challenge in this Petition filed under Article 226 of the Constitution of India is to an Assessment Order dated 12th June, 2020 passed under Section 9(2) of the Central Sales Tax Act, 1956. The provisions of the said Act would make available a remedy of statutory Appeal to the Petitioner.
2. In these circumstances, in our opinion, the Petitioner needs to be relegated to this remedy of Appeal. Needless to observe that the Petitioner will be at liberty to raise all contentions not only on the merits of the impugned Assessment Order, but also assert all his contentions on breach of principles of natural justice.
3. We accordingly dispose of the Petition and permit the Petitioner to avail of the remedy of an Appeal.
4. All contentions of the parties are expressly kept open.
5. Disposed of. No costs.

6. Needless to further observe that if any application for condonation of delay is filed, let the same be considered by the Appellate Authority in accordance with law.

(FIRDOSH P. POONIWALLA, J.)

(G. S. KULKARNI, J.)