

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

**INTERIM APPLICATION NO.6824 OF 2024
IN
WRIT PETITION (L) NO. 93652 OF 2020**

The Joint Commissioner of State Tax Admin Kolhapur ... Petitioner
Division

In the matter between

New Phaltan Sugar Works Distillery Division Ltd.

Versus

The State of Maharashtra & Ors.

...Respondents

ASHVINI
BAPPASAHEB
KAKDE

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ASHVINI
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Ms. Shruti D. Vyas Addl. G. P. Ms. P. J. Gavhane, AGP for Applicant State.
Mr. Rahul Thakkar i/b. C. B. Thakar & Co. for the Petitioner.
Mr. Manish Rastogi i/b. DMD Advocates for Respondent No.6
Mr. Jitendra B. Mishra a/w. Mr. Dhananjay B. Deshmukh for Respondent
Nos. 4 & 5/GST.
Mr. Ishaan Patkar i/b. Alaksha Legal for proposed Respondent.

CORAM: G. S. KULKARNI &
FIRDOSH P. POONIWALLA, JJ.
DATED: 20th MARCH, 2024

P.C.

1. By this Interim Application, the Applicant is seeking modification of the order dated 3rd December 2020 passed on the present Writ Petition in praying that the State Tax Department be permitted to complete the Assessment for the year 2019-20 in respect of the Petitioner-Assesse, failing which the assessment would lapse. Thus, the only prayer as made, in the Application reads as under:-

“A) This Hon’ble Court may suitably modify the Order dated 3.12.2020, to permit the Applicant to complete the assessment for the year 2019-20 in respect of the Assess Petitioner.”

2. Our attention is drawn to a previous Order passed by a Co-ordinate Bench of this Court on the present proceedings dated 13th March 2023, whereby, this Court allowed a similar Application filed by the State permitting assessment for the year 2018-19 to proceed as it was to become time barred post 31st March 2023.

3. Having heard the learned Counsel for the parties and having perused the Application, we are inclined to allow this Interim Application in terms of prayer clause (a). However, such prayer is granted with a condition that the assessment which would be undertaken, if adverse to the Petitioner, shall not be enforced and shall be subject to the further orders which would be passed on this Petition. All contentions of the parties on the assessment are expressly kept open.

4. Interim Application stands disposed of in the aforesaid terms. No costs.

5. The Petitioners are directed to carry out the amendments to implead Karmaveer Shankarrao Kale Sahakari Sakhar Karkhana Ltd., who is represented by Mr. Patkar as Respondent. Let the amendment be carried out within two weeks from today.

(FIRDOSH P. POONIWALLA, J.)

(G. S. KULKARNI, J.)