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

WRIT PETITION NO.11423 OF 2024

Lajawab Fabrics

....Petitioner

V/s.

Union of India & Ors.

...Respondents

Mr. Abhishek Rastogi (through VC) a/w Ms. Meenal Songire and Ms. Aarya More for petitioner.

Mr. Saket R. Ketkar for respondent nos.1, 3 and 4.

Ms. Kavita Solunke, AGP for respondent nos.2, 5 & 6.

Dr. Anuradha Nikam, Asstt. Commissioner, Sales Tax, Malegaon, Nashik present.

**CORAM : K.R. SHRIRAM &
JITENDRA JAIN, JJ.**

DATE : 21st AUGUST 2024

P.C. :

1 Ms. Solunke is seeking time to file affidavit in reply. So also Mr. Ketkar.

2 At this stage, Mr. Rastogi is requesting atleast prayer clause (i) be granted.

3 In prayer clause (i), petitioner is seeking a direction to respondent no.5 to furnish to petitioner authorisation of the Commissioner and reasons to believe, recorded in writing, basis which respondent no.5

had blocked the available Input Tax Credit (ITC). Mr. Rastogi submits that since the order blocking the available ITC has been passed by the Assistant Commissioner of State Tax, i.e., respondent no.5, he ought to have been authorised by the Commissioner after forming a reason to believe to block the ITC. Mr. Rastogi therefore, is praying that at this stage, copy of the said authorisation and the reason to believe be made available.

4 Ms. Solunke, on instructions from Dr. Anuradha Nikam, states that it can be made available and it shall be provided to advocate for petitioner within one week from today. Ordered accordingly.

5 Stand over to 9th September 2024.

(JITENDRA JAIN, J.)

(K.R. SHRIRAM, J.)