

S.R.JOSHI

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 2528 OF 2023

Deepak Fertilizers and Petrochemicals
Corporation Ltd.,

... Petitioner

Versus

State of Maharashtra

...Respondent

Mr. Sriram Sridharan, for the Petitioner.

Mr. Himanshu B. Takke, AGP for the Respondent-State.

**SMITA
RAJNIKANT
JOSHI**

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SMITA RAJNIKANT
JOSHI

Date: 2024.03.18
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**CORAM: G. S. KULKARNI &
FIRDOSH P. POONIWALLA, JJ.**
DATED: 14th MARCH, 2024

P.C.

This Petition under Article 226 of the Constitution of India, is filed assailing an Order dated 12th September, 2022 passed by the Maharashtra Sales Tax Appellate Tribunal, Mumbai, whereby the Petitioner's application (Misc. Application No.101 of 2022) came to be rejected.

2 By such application, the Petitioner had prayed before the Tribunal for transfer of VAT Second Appeal No.258-259 of 20 19 and VAT Second Appeal Nos. 260-261 of 2019 for the Assessments Year 2012-13 and 2013-2014 respectively from the Pune bench to the Mumbai bench of the Tribunal and for clubbing them with Entry Tax Appeal Nos. 2 to 5 of 2019 and Entry Tax Appeal No. 1 of 2020 pending before the Mumbai bench, the details of which are set out in paragraphs 1 and 2 of the impugned order.

3 The contention of the Petitioner is that such transfer would ensure that, both the MVAT Appeals and the Entry Tax Appeals are before the same bench of the Tribunal for the purpose of revenue neutrality and for effective adjudication.

4 The prayers made by the Petitioner in the said Miscellaneous Application were opposed on behalf of the Department. The only reason which has been set out by the Tribunal in rejecting the Petitioner's application is that there is no just and sufficient ground to consider the said request. Thus, as contended on behalf of the Petitioner, no effective reason is set out in the impugned order.

5 We have heard learned Counsel for the parties. Mr. Takke would reiterate the contentions which were raised before the Tribunal on behalf of the Department.

6 In our opinion, and considering the peculiar facts, it would be in the interests of justice that the proceedings in question are heard by the Tribunal at its bench at Mumbai as it would lead to effective adjudication of the proceedings. We, order accordingly.

7 Writ Petition is disposed of. No costs.

8 The Department, and also the Registry of the Tribunal, shall take appropriate steps for transfer of the proceedings to the Mumbai bench of the Tribunal from the Pune bench, within a period of three weeks from today.

9 All contentions of the parties are expressly kept open.

(FIRDOSH P. POONIWALLA, J.)

(G. S. KULKARNI, J.)