IN THE HIGH COURT OF JUDICATURE AT BOMBAY NAGPUR BENCH, NAGPUR

CIVIL APPLICATION (CAT) NO. 68 OF 2023 IN SALES TAX APPEAL (STAMP) NO. 8209 OF 2023

(M/s. Sawariya Enterprises vs. The State of Maharashtra and others)

Office Notes, Office Memorandum of Coram, appearances, Court's orders of directions and Registrar's orders.	*Court's or Judge's order*

Mr. S.N.Bhattad, Advocate for petitioner/s.
Mr. I.J.Damle, AGP for respondents.

CORAM : AVINASH G. GHAROTE & ABHAY J. MANTRI, JJ.
DATE : DECEMBER 04, 2024

1) The petition questions the order dated 23/04/2018 (page 74) passed by the Sales Tax Appellate Tribunal, directing the petitioner to deposit an amount of Rs.25,00,000/- (Rupees Twenty Five Lakhs) as compulsory deposit, for preferring an appeal against the order dated 29/03/2017 passed by the Sales Tax Officer (page 39). This was sought to be reviewed for the purpose of reduction of the amount by way of Miscellaneous Application No.180/2018 which came to be rejected by the order dated 06/01/2023 (page 87).

2) By a speaking order dated 03/07/2024 this Court has directed no coercive steps to be taken subject to the petitioner depositing Rs.10,00,000/-(Rupees Ten Lakhs) with the Sales Tax Officer. This amount is said to have been deposited.

3) Mr.Damle, learned Assistant Government Pleader for respondents upon instructions states that respondents have no objection, if the appeal is heard in view of the deposit of the aforesaid amount; considering which the order dated 23/04/2018 in VAT Appeal No.48/2018 and the order dated

06/01/2023 in Miscellaneous Application No.180/2018 are hereby quashed and set aside and the VAT Appeal is allowed, by condoning the delay and permitting the reduction of the compulsory deposit to the amount of Rs.10,00,000/- (Rupees Ten Lakhs) already deposited by the petitioner with the Sales Tax Officer. The Appellate Authority shall now proceed to decide the appeal on its own merits, as early as possible.

(ABHAY J. MANTRI, J.) **(AVINASH G. GHAROTE, J.)**

KOLHE