



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO.12682 OF 2023

M/S CAN PACK SA THROUGH SPECIAL POA HOLDER MANOJ SHANKARLAL
PALLOD

VERSUS

THE STATE OF MAHARASHTRA AND OTHERS

...

Mr. R.N. Jain, Advocate for petitioner

Mr. R.B. Dhaware, AGP for State

Mr. A.G. Talhar, D.S.G.I. for respondent No.4

...

CORAM : SMT. VIBHA KANKANWADI &
HITEN S. VENEGAVKAR, JJ.

DATE : 28th NOVEMBER, 2025

ORDER :

. On instructions from the petitioner – company, learned Advocate Mr. R.N. Jain for petitioner – company seeks permission to withdraw this writ petition with liberty to petitioner – company to avail of an alternate remedy of appeal under Section 26 of the Maharashtra Value Added Tax Act, 2002.

2 Learned Advocate Mr. R.N. Jain referred to an order passed by the Hon'ble Supreme Court in Petition(s) for Special Leave to Appeal (C)

No(s.) 10336 2022 titled “**M/s. Mestra A.G. Switzerland vs. The State of Maharashtra and others**” and submits that in a similarly situated company, the Hon’ble Supreme Court granted liberty to avail of the remedy of appeal within eight weeks.

3 This Writ Petition is dismissed as withdrawn with liberty as prayed for on behalf of petitioner – company.

4 If any appeal is filed by petitioner – company, the appellate authority shall keep in mind the provisions under Section 14 of the Limitation Act.

(HITEN S. VENEGAVKAR, J.)

(SMT. VIBHA KANKANWADI, J.)

agd