



shakuntala

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.229 OF 2025

UNITED SPIRITS LTD. THR. ITS AUTH.
REP. APOORVA CHOUDHARY

... PETITIONER

Versus

ADDITIONAL COMMISSIONER OF STATE
TAX-II AND APPELLATE AUTH., SOUTH
GOA AND 4 ORS

... RESPONDENTS

Mr. Rohan Shah, Senior Advocate (Through VC) with Mr. G.
Panandikar, Advocate for the Petitioner.

Mr. D. Pangam, Advocate General with Mr. Shubham Priolkar,
Additional Government Advocate for Respondent Nos. 1 to 4.

**CORAM:- BHARATI DANGRE &
NIVEDITA P. MEHTA, JJ.**

DATED :- 21st July, 2025

P.C.

1. The learned Advocate General has raised a preliminary objection to the maintainability of the Writ Petition by submitting that, being aggrieved by the decision of the Appellate Authority under Section 35 of the Goa Value Added Tax Act, 2005, an appeal lies before the Administrative Tribunal in form of a Second Appeal.

2. Learned Senior Counsel representing the petitioner, requests the matter to be listed tomorrow. Hence renotify to 22.07.2025.

NIVEDITA P. MEHTA, J.

BHARATI DANGRE, J.