Niti

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.339 OF 2025

Savitri Wines, A Proprietorship of
Namita Naguesh Shirodkar ....PETITIONER

Versus

State of Goa, Thr. its Finance
Secretary and 2 Ors. .... RESPONDENTS

Mr V.P. Thali with Mr R. Prabhugaonkar and Mr R. Borkar, Advocates for the Petitioner.

Mr D. Pangam, Advocate General with Mr N. Vernekar, Additional Government Advocate for Respondents.

CORAM : SARANG V. KOTWAL &
ASHISH S. CHAVAN, JJ.

DATE : 6th NOVEMBER 2025

ORAL ORDER ***:*** *(Per Sarang V. Kotwal, J.)*

1. This petition is filed mainly with two prayers. The first prayer is for quashing and setting aside show cause notice dated 04.07.2023 issued by Respondent No.3, the Assistant State Tax Officer, Mapusa Ward, Department of State Taxes and the impugned order dated 03.01.2025, passed by the same Authority.

2. The other main prayer, i.e. prayer clause (B) is seeking declaration that Rule 2(1)(c) and Rule 31 of the Rules under the Goa Value Added Tax Act, 2005, are ultra vires the Constitution of India and contradictory to Section 13(3), 13(4), 13(7) and 29(2) of the said Act and Rule 13 and Rule 47 of the Rules, read with the First Schedule thereto.

3. After hearing the submissions for a considerable time, when we expressed disinclination to grant relief as far as prayer clause (B) is concerned, learned Counsel for the Petitioner does not press prayer clause (B), i.e. the challenge to the said Rule 2(1)(c) and Rule 31 of the said Rules.

4. As far as the main prayer clause (A) is concerned, the learned Advocate General pointed out that there is an alternate remedy of filing an appeal under Section 35 of the said Act. Learned Counsel for the Petitioner, on instructions, states that the Petitioner would file an Appeal under the said provisions on or before 31.12.2025 with statutory deposit of 10% of the amount claimed under the assessment by the Authorities. The Petitioner is granted liberty to prefer the Appeal with deposit of that amount.

5. As far as question of condonation of delay is concerned, if the Appellant deposits the said amount, the Appellate Authority shall take into consideration the pendency of the Petition before this Court and also the fact that the said amount would be deposited by the Petitioner by then, while considering the application for condonation of delay sympathetically.

With these observations, the Petition is disposed of.

ASHISH S. CHAVAN, J. **SARANG V. KOTWAL, J.**

Signed by: NITI KISHOR HALDANKAR
Designation: Private Secretary
Date: 07/11/2025 15:21:20