

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 1708 OF 2025**

Waterways Leisure Tourism Limited ...Petitioner

Versus

State of Maharashtra

Through The Revenue Department & Ors. ...Respondents

Mr. Swapnil Kolte a/w Raghav Kelkar for the Petitioner.

Ms. Jyoti Chavan, Addl.GP for Respondent Nos.1 to 3.

Mr. B. S. Raut, State Tax Officer is present.

**CORAM : M.S. Sonak &
Advait M. Sethna, JJ.**

DATED : 10 September 2025

P.C.:-

1. Heard learned counsel for the parties. The challenge in this Petition is to the communication dated 27 March 2025 at Exhibit-A1 to the Petition. The Petitioner has also raised a grievance about non disposal of their application for advance ruling filed on 20 February 2023.

2. Insofar as non disposal of the application dated 20 February 2023 is concerned, Ms. Chavan on instructions, states that this application will be disposed of in accordance with law after affording the Petitioners liberty of hearing within three months from the date of uploading of this order. Her statement is accepted. The authorities are directed to dispose of the Petitioner's application dated 20 February 2023 within three months in

accordance with the statement now made on their behalf.

3. Ms. Chavan on instructions states that the communication dated 27 March 2025 is not an order provisionally attaching the Petitioner's bank accounts. She states that this communication only called upon the Petitioners to clear their liabilities and in the event they were not clear, the Petitioners were informed that steps would be taken in accordance with law qua receive recovery including attachment of bank accounts. On instructions, she states that all legal procedures, including issue of notice to the Petitioners would be followed in the event any coercive steps like attachment of bank accounts are contemplated. On further instructions, she stated that the Respondents propose to initiate assessment proceedings against the Petitioner for which again, appropriate notice would be issued to the Petitioners.

4. Considering the statement made by Ms. Chavan on instructions, we are satisfied that no further orders are necessary. The statements substantially ally the apprehensions entertained by the Petitioners which permitted them to file this Petition.

5. Accordingly, we dispose of this Petition by accepting the statements made by Ms. Chavan on behalf of the Respondents. No costs.

(Advait M. Sethna, J)

(M.S. Sonak, J.)