

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 3643 OF 2025

Darwin Platform Infrastructure Limited ... Petitioner

Versus

Joint Commissioner of State Tax,
Investigation A, Mumbai and Anr. ... Respondents

Mr. Aditya Ajgaonkar, a/w. Ms. Megha Gupta, Ms. Lavanita Chityala,
Ms. Esha Gor and Ms. Rupal Shrimal i/b. Hedgehog & Fox LLP,
for Petitioner.

Ms. Jyoti Chavan, Addl. G.P., for Respondent Nos. 1 and 2.

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

DATED : 30 September 2025

P.C.:-

1. Ms. Chavan has tendered a affidavit of the Joint Commissioner of State Tax stating that requisite satisfaction before the Petitioner's bank accounts were attached has already been recorded.

2. Since no material was placed before us in support of such statement, Ms. Chavan produced the file for our perusal. Mr. Ajgaonkar states that this Court, in the case of *Saiher Supply Chain Consulting Pvt. Ltd. Versus The United of India and Anr.* has held

that the material must be disclosed to the petitioner otherwise the petitioner's remedy of objecting to the provisional assessment would be rendered futile.

3. Accordingly, we direct the respondents to furnish the petitioners the notice now produced for our perusal or the material concerning the record of satisfaction. Such noting / material must furnish within a week from today.

4. Ms. Chavan states that possible today itself we produced Xerox copies to

5. We list the matter on 7 October 2025 for further consideration.

(Advait M. Sethna, J)

(M.S. Sonak, J.)

SONALI
SATISH
KILAJE

Digitally signed
by SONALI
SATISH KILAJE
Date:
2025.10.01
16:13:54
+07'00