IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

WRIT PETITION NO. 3497 OF 2024

Darshan Dharmaraj Joharapurkar and another
-Vs.-
State of Maharashtra and others

Office notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's Orders.

Mr. M.R.Joharapurkarr, Adv. for the petitioners.
Ms Tajwar Khan, AGP for the respondents-State.
Mr. C.J.Dhumane, Adv. for the respondent No.2.

CORAM : AVINASH G. GHAROTE &
ABHAY J. MANTRI, JJ.

DATE : 24TH JANUARY, 2025

Heard the learned counsel for the petitioners.

2. The petition questions the demand by the Sales Tax Department, from the petitioner, who is a borrower, whose property was attached and sold in auction on “as is where is what is there is basis”. It is therefore contended that the auction purchaser was aware of the dues of the Sales Tax Department and in the light of the above term of the auction was aware of his liability to make payment of the same. Though the terms of the sales are claimed to have been brought to the notice of the Sales Tax Department, it is now making the demand from the borrower and the auction purchaser.

3. What is however material to note is, that the auction notice (Pg.111) dated 02/12/2018, specifically

indicates, that the sale is of the immovable property and the construction (may be including equipment). It is not a sale of the business of the petitioner, so as to make the auction purchaser liable for liability, which the petitioner may have incurred on account of such business. The sale certificate dated 31/01/2019 (Pg.114) also does not indicate any such liability being agreed to be borne by the auction purchaser. That being the position, the contention of the petitioner, that the auction purchaser is liable for the sales tax dues cannot be accepted. There is therefore, no merit in the petition and the same is dismissed. No costs.

(ABHAY J. MANTRI,J) **(AVINASH G. GHAROTE, J)**