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

WRIT PETITION NO.5178/2024

M/s Aaved Sheikh, a MSE Registered Proprietorship acting through its Proprietor Shri Aaved Zibrail Sheikh
...Versus...
Ministry of Commerce & Industry, New Delhi, through Government e-Marketplace, acting through its Chief Executive Officer and Director and another

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders	Court's or Judge's orders

Mr. Yash Kullarwar, Advocate for petitioner
Mr. N.S. Deshpande, DSGI h/f Mr. S.A. Chaudhari Advocate for respondent No.1
Mr. N.G. Moharir, Advocate for respondent No.2

CORAM : AVINASH G. GHAROTE AND ABHAY J. MANTRI, JJ.
DATE : 05/05/2025

1. Insofar as prayer clause (A) is concerned, the same has been rendered infructuous on account of passage of time, which is a position admitted by the learned counsel for the petitioner. The writ petition, therefore, insofar as prayer clause (A) is concerned, stands infructuous. The relief in the instant matter is related to prayer clause (B) only.

2. Insofar as prayer clause (B) is concerned, the petitioner seeks to challenge the tax invoice dated 31/03/2024 to the tune of Rs.6,51,647.4 (pg.28), which the petitioner has been asked to pay on account of issuance of Letter of Acceptance (LOA) dated 06/03/2024, accepting the offer of the petitioner, for transportation of coal from the coal stock to the Siding and also for loading into road sale trucks from the stockyard.

3. Learned counsel for the petitioner, by inviting our attention to the revenue policy of the State, dated 01/04/2022, contends that the aforesaid demand is contrary to clause (e) thereof, which permits transaction charge to be paid by the seller to Government e-Marketplace at the time of acceptance of the concerned order to contend that since the petitioner had not accepted the LOA on account of certain discrepancies therein the same is not chargeable.

4. We are afraid, we are unable to accept this contention for the reason that once in pursuance of the tender and the offer made by the petitioner thereafter, a LOA is issued by the tendering authority, that indicates conclusion of the contract between the parties, as nothing further is required to be done by the tenderer, post the issuance of the LOA regarding the conclusion of the contract.

5. That being the position, the demand made on 31/03/2024, which is a transaction charge, in terms of the revenue policy dated 01/04/2022 (pg.25) would be liable to be paid by the petitioner.

6. We, therefore, do not see any reason to interfere in the demand on the aforesaid ground. The writ petition is, therefore, dismissed. No order as to costs.

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

Wadkar

Signed by: S.S. Wadkar (SSW)
Designation: PS To Honourable Judge
Date: 05/05/2025 15:10:55