IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIRCUIT BENCH AT KOLHAPUR
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.1152 OF 2026

M/s. V.R. Construction, ... Petitioner
through its Proprietor Vasant Ramu Kogekar

Versus

The Union of India & Ors. ... Respondents

....

Mr. Santosh S. Punalkar, Advocate for the Petitioner.

Mr. Vijay Killedar a/w Shivaji Jagadale, Rahul Rote, Akash Bhopi, Advocates for Respondent No.1.

Mr. Avinash A.Naik, Additional Government Pleader, for the Respondent-State.

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CORAM : SHREE CHANDRASHEKHAR, CJ &
MADHAV J. JAMDAR, J.

DATE : 24th APRIL, 2026.

P. C. :

The learned counsel for the petitioner submits that order dated 28th November 2025 has been passed by the appellate Authority in absence of the petitioner-assessee.

2. The learned counsel for the petitioner refers to paragraph no.A.1 in the grounds of appeal at page 12 to explain the circumstances in which the petitioner-assessee could not appear before the appellate Authority. The learned counsel for the petitioner-assessee refers to provisions of section 16 of the Maharashtra Goods and Services Act, 2017 and submits that by virtue of the Notification dated 1st January 2025 vide

Maharashtra Act No.VIII of 2025, the petitioner-assessee is entitled for input tax credit in the relevant year.

3. We are satisfied about the explanation offered by the petitioner-assesssee for its non-appearance before the appellate Authority when the order dated 28th November 2025 came to be passed by the Deputy Commissioner of State Tax, Kolhapur. We further find that the implication and effect of the Notification of the Maharashtra Act No.VIII of 2025 which was published in the Maharashtra Government Gazette on 1st January 2025, is required to be considered by the appellate Authority.

4. In view thereof, we are inclined to interfere with the impugned order dated 28th November 2025, which is accordingly quashed.

5. The Appeal No. DCST/Appeal/E-0101/GST/DRC-07/791/22-23/416 filed by the petitioner-assessee is restored to its original records and shall be decided by the appellate Authority afresh on its own merits and having regard to the Notification dated 1st January 2025.

[MADHAV J. JAMDAR, J.] **[CHIEF JUSTICE]**