

Prajakta Vartak

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 16513 OF 2025

Mark Solutions.

...Petitioner

Versus

State of Maharashtra & Ors.

...Respondents

Mr. Brijesh Pathak & Ms. Anjali Joshi, for Petitioner.

Mr. Ashutosh A. Kubhakoni, Senior Advocate with Shruti D. Vyas, Addl. Govt. Pleader, Akshay Shinde and Aditya R. Deolekar, AGP for the State – Respondent Nos.1 to 3.

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**CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.**

DATE: 30 April 2026

P.C.

1. This petition is listed today on the backdrop of our earlier order. There is no dispute that the application made by the petitioner was for a change of address in respect of the GST registration to be granted to the petitioner. However, the events which transpired, as alleged by the petitioner, have been recorded by us in detail, considering that as to what has been set out by the petitioner if is to be correct, it is quite unfortunate, as also the manner in which the complaint of illegal gratification was closed, was not in accordance with law. Accordingly, we had expected an affidavit to be filed by the Commissioner of State Tax. However, the Commissioner could not comply with the Court's order and file the affidavit within the stipulated time, as he was reported to be not available.

2. Today Mr. Kumbhakoni, learned senior counsel for the respondents, has placed on record an affidavit of Mr. Asheesh Sharma, Commissioner of State Tax.

Our attention is drawn to paragraph 5 of the said affidavit, wherein it has been stated that an appropriate decision would be taken in accordance with law in regard to the grant of change of address as applied for by the petitioner in respect of its registration.

3. In regard to the issues involved, we would have been inclined to pass further appropriate orders, however, in view of the statement in the affidavit of the Commissioner that an appropriate decision shall be taken in accordance with law on the petitioner's application concerning its registration, we adjourn the proceedings on **07 May 2026 (H.O.B.)**.

4. We direct the Commissioner to place on record an appropriate order which would be passed in the meantime.

5. All contentions of the parties are expressly kept open.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)