

Priya Soparkar

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

SALES TAX REFERENCE NO. 75 OF 2011

The Commissioner of Sales Tax, Mumbai. ...Applicant
Versus
Shree Mahila Griha Udyog Lijjat Papad, Pune. ...Respondent

Ms. Jyoti Chavan, Addl. GP with Mr. Himanshu Takke, AGP, for the
Applicant-State.

Ms. Nikita Badheka with Mr. Parth Badheka, for the Respondent.

CORAM: SUMAN SHYAM &
GAUTAM A. ANKHAD, JJ.

DATED: 12th OCTOBER, 2026.

PC:-

1. Section 7(1) of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fees Act, 2023 provides that notwithstanding anything else contained in the Act, any arrears determined as per any statutory order, for a specified period as on 30th April, 2023, which is less than Rs. 2 lakhs, would be liable to be written off.

2. Referring to the said provision, it is submitted at the Bar that the liability involved in this case is less than Rs. 2 lakhs and therefore, the Reference can be disposed of on such ground alone.

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3. In view of the above, by keeping the question of law open, to be decided in an appropriate proceeding, this Reference is hereby returned as unanswered.

4. The Reference is accordingly disposed of.

(GAUTAM A. ANKHAD, J.)

(SUMAN SHYAM, J.)