

Priya Soparkar

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

SALES TAX REFERENCE NO. 42 OF 2017

The Commissioner of Sales Tax, Maharashtra ...Applicant
State, Mumbai.

Versus

Ruby Cast ...Respondent

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

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

DATED: 8th OCTOBER, 2026.

PC:-

1. Ms. Jyoti Chavan, learned Addl. GP appearing for the Applicant-State submits that Section 7 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 (the said Act), under Sub-Section (1) provides that notwithstanding anything contained in the relevant Act or under the said Act any arrears determined as per any statutory order for the specified period, as on 30th April 2023, which are Rs.2 lakhs or less per financial year under the relevant year shall be written off. In this reference, the amount in arrears is less than Rs.2 lakhs.

Therefore, Ms. Jyoti Chavan, learned Addl. GP states that the reference be disposed keeping open the issue of law to be decided. We agree with the submission of Ms. Jyoti Chavan. There could be some references, where the same questions of law may be involved where the arrears would be in excess of Rs.2 lakhs.

2. Therefore, we dispose of the reference by clarifying that the question(s) of law has/have not been gone into and the same is/are left open to be decided in any other appropriate reference.

3. Therefore, this reference is returned unanswered.

(GAUTAM A. ANKHAD, J.)

(SUMAN SHYAM, J.)