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

WRIT PETITION NO. 4403 OF 2026

Manoj R. Desai, proprietor of J. M. Enterprises .....Petitioner

Versus

The State of Maharashtra and Anr. .....Respondents

.....

Ms. Nikita Badheka a/w Mr. Parth Badheka and Ms. Lata Nagal, for the Petitioner.

Ms. Jyoti Chavan, Addl. G. P. a/w Mr. Vikrant Parshurami, A.G.P., for the Respondent-State.

.....

CORAM : M. S. KARNIK &
SANDESH D. PATIL, JJ.

DATE : 21st SEPTEMBER 2026

P.C.:-

1. Heard learned Counsel for the Petitioner.

2. Heard learned A.G.P. for the Respondent-State who argued in support of the impugned Order.

3. The Maharashtra Sales Tax Tribunal has rejected the Application for condonation of delay filed by the Petitioner on the ground that the reasons given by the Applicant for delay of 1009

days for filing the Appeal is not just and proper. The Application is therefore dismissed for absence of statutory reasons.

4. We find that in the Application for condonation of delay which is at page no.111 of the paper book, there are several reasons which the Petitioner has set out for the delay in filing the Application. None of the reasons are discussed by the Tribunal except for saying that the reasons are not satisfactory. Further one more important aspect is the reason in paragraph no.6 of the said Application which reads thus:

> *"In any case, the assessment order was passed exparte creating huge demand comprising out tax, interest and penalty. The applicant through the representative filed the appeal challenging the AO relying on the judgment of Anshul Impex. The learned appellate authority rejected the appeal as "NOT ADMITTED". The learned appellate authority did not consider that the WRIT PETITION NO. 2883 of 2018 in case of United Projects was pending and the matter was subjudice and rejected the appeal as NOT ADMITTED."*

5. We find that the impugned Order is not a reasoned Order and has been passed without giving due consideration to the reasons furnished by the Petitioner in the Application for condonation of delay. Hence, the following Order:

ORDER

(i) The impugned Order dated 15th April, 2024 passed by the Maharashtra Sales Tribunal in Miscellaneous Application No.48 of 2024 is hereby quashed and set aside.

(ii) The said Application for condonation of delay be considered afresh on its own merits and in accordance with law. After hearing the Petitioner as well as the Respondents, a fresh Order be passed in the Application for condonation of delay. The Application be decided expeditiously.

(iii) The Petitioner to appear before the Tribunal on 1st October, 2026 along with the copy of this Order.

(iv) Accordingly, Writ Petition No.4403 of 2026 stands disposed of.

(SANDESH D. PATIL, J.) **(M. S. KARNIK, J.)**