

IN THE HIGH COURT OF BOMBAY AT GOA

LD-VC-OCW-99 OF 2020

IN

WRIT PETITION NO. 1076 OF 2016

Goa Mining Association & anr. Applicants

V e r s u s

Union of India & Ors. Respondents

Mr S. S. Kantak, Senior Advocate with Mr A. Gosavi, Advocate for the Applicants.

Ms Asha Desai, Senior Standing Counsel for the Respondents.

**Coram:- DAMA SESHADRI NAIDU &
M. S. JAWALKAR, JJ.**

Date: 10th September 2020

PC.

The learned Senior Counsel for the petitioners has voiced many apprehensions about the steps being taken by the Revenue despite the stay granted by this Court earlier on more than one occasion. According to him, the authorities have been bent on taking coercive steps, disregarding the interim protection the petitioners enjoy.

2. In response, the learned Standing Counsel for the Revenue, on the other hand, brings to our notice the modified order, dated 22.08.2017.

According to her, short of enforcing the assessment, the authorities are free to proceed with the process of assessment.

3. In reply, the learned Senior Counsel has submitted that the assessment process does not conclude the penal proceedings, at any rate. In the end, he wanted the Court to clarify that under the guise of continuing the assessment proceedings, the Revenue will not enforce those proceedings without the Court's leave.

4. We, therefore, as a matter of abundant caution, clarify that, as indicated by this Court in its order dated 22.08.2017, the authorities may continue with their assessment proceedings, including those attracting penal provisions. But they should not serve the final orders on the petitioners and enforce them without this Court's leave.

5. With this clarification, we adjourn the matter. Though the Court is inclined to take up the matter for disposal, the learned Senior Counsel informs us that earlier both the parties have agreed to await the decision from the Supreme Court in similar matters pending there.

6. Earlier, the Revenue issued a show-cause notice, dated 26.06.2020, to the petitioners seeking their reply in the proceedings under the current Finance Act. Then, they were given four weeks. Given the delay because of the petitioners' pursuing the matter before this Court,

they want that time extended. Accordingly, the Court extends the time by four more weeks from today.

Stand over to 08.10.2020.

M. S. JAWALKAR, J.

DAMA SESHADRI NAIDU, J.

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