

IN THE HIGH COURT OF BOMBAY AT GOA**LD-VC-OCW-192-2020
WITH
LD-VC-CW-279-2020**JSW Steel Ltd. & Another Petitioners

....

Versus

State of Goa & Another Respondents

Mr. V.R. Dhond, Senior Advocate with Mr. Ninad Laud and Mr. Abhijit Gosavi, Advocates for the Petitioners.

Mr. Deep Shirodkar, Additional Government Advocate for the Respondents.

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

Date:- 26th November 2020

P.C.

The petitioner Company has challenged the constitutional validity of the Goa Rural Improvement and Welfare Cess Act, 2000, and its Rules. On the last occasion, when the Court took up the matter, the State objected to the maintainability of the Writ Petition. It contended that the Authorities concerned served only a show cause notice on the petitioners. So, the Company, according to the State, ought to have responded to that notice, instead of rushing to the Court. The State has also taken a plea that there should not be any writ proceedings against a show cause notice.

2. Then, this Court framed a preliminary issue and rejected the State's objection on the maintainability of the Writ Petition, through its order, dated 22.10.2020.

3. On 22 October 2020, the State, through its Additional Government Advocate, has submitted that if the petitioner Company responds to the show cause notice, then the authorities concerned would hold a hearing and, later, would take further steps. The petitioner seems to have submitted its reply.

4. Now, through this miscellaneous civil application and amended Petition, the petitioner has once again come before this Court. It complains that the Authorities have not held any enquiry or hearing; instead, they have straight way passed an order demanding cess of Rs.156,34,99,300/-, payable in a fortnight, lest coercive steps should follow.

5. As to the amendment the petitioner has sought, it is said to concern the later developments and a challenge to the demand notice the State has now issued. In that regard, the State is free to file its reply.

6. That said, the Court has already been ceased of the issue, especially, about the vires of the statute in question. So we reckon the demand notice, if allowed to be enforced, might prejudice the petitioner's interest and might render the whole proceedings nugatory.

7. As a result, in the interest of justice, we suspend the demand notice, dated 09.11.2020, for four weeks. In the meanwhile, the State may come up with its defence as the Writ Petition raises a pure question of law. The Court desires to dispose of the Writ Petition at the admission stage.

Stand over to 17.12.2020.

M.S. JAWALKAR, J.

DAMA SESHADRI NAIDU, J.

EV