

JVS.

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 5932 OF 2026

Singh and Singh (Proprietor-Ravi Rajender Singh) }	Petitioner
Versus	
Deputy Commissioner of State Tax Raigad }	
Appeals & Anr. }	Respondents

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Mr. Mahesh S. Mandhana, Advocate for Petitioner.

Ms. Shruti D. Vyas, Additional Government Pleader with
Mr.S. P. Kamble, AGP for Respondent Nos. 1 & 2.

**CORAM: SHREE CHANDRASHEKHAR, C.J. &
GAUTAM A. ANKHAD, J.**

DATE: 30th APRIL 2026

P.C.:

Mr. Mahesh S. Mandhana, the learned counsel for the petitioner makes an allegation that the bank accounts for the relevant years reflecting business transactions of the petitioner-firm were submitted before the respondent authority but no acknowledgment was given thereof to the Chartered Accountant of the petitioner-firm.

2. There is no such affidavit filed by the Chartered Accountant of the petitioner-firm who allegedly furnished the bank accounts for the relevant years.

3. Still, we give an opportunity to the petitioner-firm to produce copies of the bank accounts for the relevant years. For that purpose, hearing of this writ petition is adjourned by one week. We may, however, indicate that if the petitioner-firm fails to produce such bank accounts which would reflect business transactions by it for the relevant years, exemplary costs shall be imposed upon it.

4. Post the matter on 6th May 2026.

[GAUTAM A ANKHAD, J.]

[CHIEF JUSTICE]