



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

**WRIT PETITION NO.3192 OF 2019**

Manubhai Hargovandas Patel .....Petitioner

V/s.

Joint Commission of State Tax & Ors. ....Respondents

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Ms. Poonam Kotkar i/b. Mr. Swapnil Newaskar for petitioner.

Ms. Jyoti Chavan, AGP for respondent – State.

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**CORAM : K.R. SHRIRAM &**

**A.S. DOCTOR, JJ.**

**DATED : 26<sup>th</sup> JULY 2022**

**P.C.:-**

1 Ms. Kotkar, counsel for petitioner states that the advocate on record is unwell. Reply has been filed on behalf of respondents.

2 Stand over to 2<sup>nd</sup> August 2022.

**(A.S. DOCTOR, J.)**

**(K.R. SHRIRAM, J.)**