

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**NAGPUR BENCH, NAGPUR.**

**WRIT PETITION NO.2103 OF 2017**

[Smt. Seema Gupta vs. The Profession Tax Officer and Others]

Office Notes, Office Memoranda  
of Coram, Appearances, Court's orders  
or directions and Registrar's orders.

Court's or Judge's orders

Mr P. V. Bansod, Advocate for Petitioner.  
Mr K. R. Lule, AGP for Respondents/State.  
Mr A. T. Purohit, Advocate for Respondent No.5.

**CORAM: ANIL L. PANSARE AND RAJ D. WAKODE, JJ.**

**DATE : 19-12-2025.**

On 29.01.2020, following order was passed :

*“We have heard the learned counsel for the parties.*

*The grievance of the petitioner is that the respondent nos.1 to 3 seek recovery of Sales Tax dues that are payable by M/s Radhika Trading Company. The petitioner claims that she is not a partner in the said Firm and only on the basis of the information supplied in Form No.108, the respondent nos.1 to 3 have proceeded to treat the petitioner as a partner of the said Firm. According to the petitioner, her husband and mother-in-law are the partners of the said Firm. Reference is made to the averments in paragraph 4 of the reply filed on behalf of the respondent no.1 wherein it has been stated that the partnership-deeds on which the petitioner seeks to rely are not found on record of the Sales Tax Department.*

*As per provisions of Rule 7(5) of the Sale Tax Rules, 1959, it is mandatory for a Firm to furnish a declaration in Form-I indicating the names of the partners.*

*The question therefore is whether the partnership-deed submitted to the respondent nos.1 to 3 indicates that the petitioner is a partner in Radhika Trading Company.*

*Hence, time of two weeks is granted to the learned Assistant Government Pleader to file an*

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*affidavit stating therein as to whether the partnership-deed that has been submitted by M/s Radhika Trading Company includes the name of the petitioner as partner therein. Similarly, a photocopy of the partnership-deed submitted on behalf of the said Firm be placed on record.”*

2. As could be seen, two weeks time was granted to the learned Assistant Government Pleader to file an affidavit stating therein as to whether the partnership-deed that was submitted by M/s Radhika Trading Company includes the name of the petitioner as partner therein. The Court further directed the respondents to place on record a photocopy of partnership-deed submitted by the said Firm. This order is not complied till today.

3. We are informed that the respondent No.2 is the one who should have filed an affidavit. Since the affidavit is not filed for last five years, we direct the then officer holding the post of respondent No.2 to deposit costs of Rs.10,000/- from his personal pocket with the Registry of this Court and justify the non-compliance of the order. The costs so deposited shall be subject to the justification put forth by the then Joint Commissioner of Sales Tax (Administration).

4. List on 16.01.2026..

5. In the meantime, the respondent Nos.1 to 3 shall file an affidavit in terms of order dated 29.01.2020, failing which the respondent Nos.1 to 3 shall remain present before the Court either personally or through Video Conferencing.

(JUDGE)

(JUDGE)