

**FARAD CONTINUATION SHEET No.  
IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
NAGPUR BENCH AT NAGPUR**

**WRIT PETITION NO. 2103/2017**

(SEEMA GUPTA **VERSUS** THE PROFESSION TAX OFFICER, NAG-P.T.O.-C-004 & OTHERS)

Office Notes, Office Memoranda of Coram,  
appearances, Court's orders of directions  
and Registrar's orders

Court's or Judge's orders

Shri A.J. Gohokar, counsel for petitioner.  
Shri H.D. Dubey, A.G.P. for R-1 to 4.  
Shri A.T. Purohit, counsel for R-5.

**CORAM : A.S. CHANDURKAR AND VINAY JOSHI, JJ.**

**DATE : JANUARY 29, 2020.**

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 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.

(VINAY JOSHI, J.)

(A.S. CHANDURKAR, J.)

APTE