



150-2025 corrected

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

WRIT PETITION NO. 5150 OF 2025

(M/s. Dayal Agro Products Ltd. Vs. The State of Maharashtra & Ors.)

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

Court's or Judge's orders.

Mr. A.S. Jaiswal, Senior Counsel with Mr. Abhishek Kapoor,
Counsel for the petitioner.
Ms R.V. Sharma, A.G.P for respondent no.1/State.

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CORAM : ANIL L. PANSARE AND
NIVEDITA P MEHTA, JJ.
JANUARY 30, 2026

Heard.

2] Challenge is to the amendment made to
Section 96 of The Maharashtra Value Added Tax Act,
2002, to the extent it retrospectively extends the
limitation to pass assessment orders under Section 33 of
repealed Bombay Sales Tax Act, 1959.

3] Issue notice to the respondents returnable
on 27/2/2026.

Corrected as per Court's order
dated 6/2/2026 – replaced
'A.G.P' by 'Advocate General'.

4] We request the learned Advocate General to
assist the Court. The learned A.G.P. waives notice for
respondent no.1/State.

(JUDGE)

(JUDGE)

Sumit