

Vinayak Patkar, Advocate The latest judgment of the Bombay High Court in the case of E-Lands Apparels Ltd. Vs. The State of Maharashtra and Others, WP No. 1819 of 2019, judgment dated October 5, 2021 is an eye opener for the all the negligent assesseees. The judgment has far-reaching effects. There are speculations in the profession about the ratio of this judgment. Therefore, this article. The facts recorded by the Hon'ble High Court in this case are as follows. The petitioner company had taken over another company, namely, 'Mudra Lifestyle Ltd.', prior to 2011. The name of the erstwhile company was changed to 'E-Land Apparel Ltd.'. The new management did not inform the assessing authority the change which had taken place. Section 18 of the MVAT Act, 2002 provides that any registered dealer liable to pay tax under the Act, who transfers by way of sale or otherwise disposes of his business or any part thereof, or eff.....