

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 1056 OF 2004

- 1 Raghunath Narayan Kale, Aged 52 Years, Occupation Service, Army No. 140, 13, 196, Rank: SAI **PETITIONERS**
- 2 Chandrakant Shalik Patil, Aged 52 years, Rank C/MI, Army No. 140, 13, 207
- 3 Jaysing Ramsing Ingale, Aged 55 years, Rank: GR B Officer, Army No. 141, 03, 190
- 4 Sunil Maroti Shirsode, Aged 34 years, Rank C/MII, Army No. 140, 13, 292
- 5 Dilip Dhondu Tayade, Aged 35 years, Rank SA II, Army Bno. 140, 13, 248
- 6 Manohar Anant Dole, Aged 51 years, Rank UDC, Army No. 140, 13, 185
- 7 Dilip Harchand Nikam, Aged 30 years, Rank SSK, Army No. 140, 13, 239
- 8 Tukaram Shankar More, Aged 55 years, Rank CMDI, Army No. 140, 13, 210
- 9 Gopal Jagannath Kadam, Aged 54 years, Rank Ex. Sk. Army No. 7113691-M
- 10 Motiram Ukhardu Narkhede, Aged 46 years, Rank Ex. Sk. Army No. 140, 13, 214

All resident of : C/o. Quality Assurance
Establishment (Armaments), Varangaon,
District Jalgaon

V E R S U S

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| 1 | The State of Maharashtra | RESPONDENTS |
| 2 | The Director, General Quality Assurance (RMD/BUDGET), Department of Defence Production & Supplies, Ministry of Defence, Govt. of India, DHQ PO, NEW DELHI, 110 011 | |
| 3 | The Director, Govt. of India, Ministry of Defence (DGQA), Quality Assurance Establishment (ARMTSO, VARANGAONO, TAL. BHUSAWAL, DIST. JALGAON) | |
| 4 | The Additional Commissioner, Professional Tax, Maharashtra State, Mumbai | |
| 5 | The Professional Tax Officer, Jalgaon, District Jalgaon | |
| 6 | The Advocate General of Maharashtra State, Mumbai High Court, Mumbai | |
| 7 | The Union of India through Standing Council High Court, Aurangabad, Ministry of Defence | |

Mr.V.T.Chaudhari, Advocate for the petitioner
 Mrs. S.A.Dhumal, AGP for respondent Nos. 1,4,5 & 6
 Mr.Alok Sharma, Advocate for respondent Nos.2,3, & 7

**CORAM : A. V. NIRGUDE AND
 V. K. JADHAV, JJ.**

DATE : 10th September, 2015

ORAL JUDGMENT [Per: A.V. Nirgude, J.] :-

1. The petitioners are working in the establishment known as Quality Assurance Establishment (Armanents) Varangaon, Dist. Jalgaon. The petitioners

are governed by The Civilians in Defence Services [Field Services Liabilities] Rules, 1957. When the Maharashtra State Tax on Professions, Trade, Callings and Employments Act, 1975 came into force, the petitioners were brought under the provisions of the Act and they were asked to pay professional tax. It is the contention of the petitioners that they are members of Arm Force, and therefore, they are exempted from paying professional tax as per Section 27 of the Act. On perusal of the petition, we found that the petitioners are admittedly working in the establishment of Defence Ordnance Factory. Such persons are not exempted from professional tax. In 2000, Section 27A of the Act was amended and the position of petitioners and persons similarly situated is qualified. The petition, therefore, would not survive. The issue is no more resintigra because in 2001 the Division Bench of this Court took similar view in the case of ***Pratiraksha Mazdoor Sangh and others v. State of Maharashtra and others, 2001 [2] Bom.C.R. 414.***

In view of above, the Writ Petition stands dismissed. Rule discharged.

(V.K. JADHAV, J.)

(A.V. NIRGUDE, J.)

