

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

WRIT PETITION NO. 4860 OF 2015

Ashok Vithalrao Shrimanwar
and others .. Petitioners

Versus

The State of Maharashtra and others .. Respondents

Shri Amol S. Gandhi, Advocate for Petitioners.
Shri S. A. Ambad, A.G.P. for Respondent Nos. 1 to 3.

**CORAM : S. V. GANGAPURWALA AND
A. I. S. CHEEMA, JJ.**

DATE : 28TH APRIL, 2015.

PER COURT :-

. Substantial issues raised in the petition are answered by Division Bench of this Court at Principal Seat while dealing with Writ Petition No. 2022/2007. Decision rendered by this Court has been upheld by the Supreme Court while dismissing Special Leave Petition challenging the said decision. Learned counsel for petitioners contends that the issue as to whether there exists work contract in the given case and whether the developer or any other person is liable to pay taxes or dues is to be determined on the basis of the facts of each case and the assessing authority is to determine such question if raised.

2. The learned counsel for petitioners states that, in the instant petition the notices issued by the Assessing Officer are subject to challenge. The said notices are of the year 2009. In case if any fresh notices are issued, then in view of observation made by Division Bench of this Court while disposing of writ petition referred above, it would be obligatory on the part of the Assessing Office to deal with such an objection, if raised at an appropriate stage. It would be open for the petitioners to raise appropriate objection before the assessing authority and it would be the obligation of the assessing authorities to determine such objection in accordance with provisions of law. Determination by Assessing Officer in respect of objection raised by the assessee is also amenable to challenge before the appropriate forum provided under the act.

3. In view of above, objections raised in the instant petition are not required to be gone into. The Writ Petition accordingly stands disposed of with liberty as above.

[A. I. S. CHEEMA, J.]

[S. V. GANGAPURWALA, J.]