

**IN THE HIGH COURT AT BOMBAY
APPELLATE SIDE, BENCH AT AURANGABAD**

15. SA/229/2012

SHRI SADGURU EDUCATION SOCIETY JALGAON THR SECRETARY
V/S
THE STATE OF MAHARSHTRA AND ORS

Mr. P.R. Dhorde, Advocate for appellant.

Mr. P.N. Muley, AGP for State.

CORAM : T.V. NALAWADE, J.
DATED : 21st September, 2015.

ORDER :

1. Heard the learned counsel for appellant. Seen the judgments delivered by the trial Court and the first appellate Court.

2. The suit was filed to challenge the order of show cause issued by the revenue authority as Nazarana amount and penalty amount were not deposited. Instead of appearing before the revenue authority and giving say, the suit came to be filed. The Courts below have held that the revenue authority has jurisdiction to decide the point and the Code also provides for further proceedings to challenge the decision of the authority. The Civil Court cannot entertain the suit of such nature. This being the position of law, no substantial question of law as such is involved in the matter.

3. In the result, the appeal stands dismissed. It is desirable for the appellant to appear before the authority to have his say and get the decision from the revenue authority.

[T.V. NALAWADE, J.]

ssc/