

**HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE
AND
HON'BLE SRI JUSTICE S.V. BHATT**

W.P.No.14234 OF 2005

-

ORDER: *(Per Hon'ble Sri Justice S.V.Bhatt)*

Heard Mrs.N.Shoba learned counsel for the petitioner and the learned Government Pleader for Revenue.

The petitioner challenges Form No.1 distraint order dated 02.06.2005, as illegal, unauthorized and without jurisdiction.

This Court on 09.08.2005 granted interim suspension of all further proceedings pursuant to notice dated 02.06.2005.

The case of the petitioner is that the demand issued is without factual and legal basis as levy and demand of Non-Agricultural Land Assessment Tax against the petitioner is without jurisdiction and illegal. It is further contended that the notice does not contain exact amount and the head under which such amount is payable is not clear.

Having considered the material available on record, we are satisfied that the writ petition can be disposed of in the following terms.

- a) The distraint order impugned in the writ petition is directed to be treated as notice issued to the petitioner by the 2nd respondent.
- b) The petitioner is given six weeks time from today to file explanation/objection before respondent No.2 and the 2nd respondent is directed to consider the explanation/objection within further period of eight weeks from the date of receipt of such explanation/objection and pass appropriate orders in accordance with law.

The interim suspension granted on 09.08.2005 shall remain operative till an order is passed and communicated to the petitioner by the respondents.

The writ petition is disposed of. No costs.

Consequently, miscellaneous petitions, if any pending, also stand disposed of.

DILIP B. BHOSALE, ACJ

S.V.BHATT, J

Date:13.10.2015
Stp