

IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO.10469 OF 2012
(Vijay Narayandas Rizwani Vs. The State of Maharashtra and others)

Mr.A.H.Kasliwal, Advocate for the petitioner.
Mr.B.A.Shinde, AGP for respondent No.1.

(CORAM : RAVINDRA V. GHUGE AND
SUNIL K. KOTWAL, J.J.)

DATE : 27/11/2017

PER COURT :

1. We have heard this matter for some time.
2. By order dated 20/12/2012, this Court has observed that the recovery of the Local Body Tax is not stayed. The petitioner would be at liberty to deposit the subject amount before the Appellate Authority for entertaining the appeal.
3. Considering the above, we find that it would be in the interest of the litigating sides that the appeal dated 29/06/2012 preferred by the petitioner under the Act and the Rules, be decided within a prescribed time.
4. Considering the above, this petition is disposed of in the light

of paragraph No.2 of the order dated 20/12/2012. Needless to state, respondent No.2 shall decide the pending appeal, if not already decided, by hearing all the concerned sides within a period of 16 weeks from today. The depositing of the subject amount before the concerned Appellate Authority shall be subject to the result of the appeal. Needless to state, if the petitioner succeeds, respondent No.2 shall also decide the aspect of refunding of the deposit. If the order is adverse to the petitioner, he would be at liberty to assail the said order before the appropriate forum.

5. The petitioner shall deposit the subject amount before the Appellate Authority at the time of its registration, if not already deposited.

(SUNIL K. KOTWAL, J.)

(RAVINDRA V. GHUGE, J.)