

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 3140 OF 2017

Joy Frozen Foods Pvt. Ltd.	}	Petitioner
versus		
The State of Maharashtra	}	
and Ors.	}	Respondents

Mr. Vaibhav Ugle for the petitioners.

Ms. Jyoti Chavan-AGP for respondent
no.1.

Mr. Swapnil Bangur with Mr. Vipul
Bajpayee for respondent nos. 2 and 3.

**CORAM :- S. C. DHARMADHIKARI &
PRAKASH. D. NAIK, JJ.**

DATED :- APRIL 10, 2018

P.C. :-

1. After hearing both sides, we do not think that we should entertain a petition by a person, who says that his property is illegally attached by the Revenue. If the petitioner is not the person assessed to tax and much less in arrears of payment of any tax due and payable, then, they can question, in what circumstances the Revenue has proceeded to attach their property. However, on the own showing of the petitioner, this is a property which is attached for non payment of certain duties, by the fourth respondent. It is entirely for the petitioner to bring an

objection so as to raise the attachment and secondly how this fourth respondent, who allegedly does not have any right title and interest in the property, has allowed the property to be attached. The petitioner can also bring a civil suit in a competent civil court and establish their right, title and interest in the property.

2. We do not think that on mixed questions and when there is a dispute on facts, we should entertain the writ petition. It is dismissed.

(PRAKASH.D.NAIK, J.)

(S.C.DHARMADHIKARI, J.)