IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.5204 OF 2019

Pernod Ricard India Pvt. Ltd. .... Petitioner
Vs.
State of Maharashtra & Others .... Respondents

Mr. Puneet Agrawal with Ms Nikita Hinger for the Petitioner.
Ms A.A. Purav, AGP, for Respondent No.1-State.
Mr. Abhijit M. Adagule for Respondent Nos.2 & 3.

CORAM: S.C. DHARMADHIKARI &
SANDEEP K. SHINDE, JJ.

DATE : JULY 31, 2019

P.C:

1. This writ petition has been filed against an assessment order and the order itself has referred to the remedy.

2. The order of 28-3-2019 by the Additional Commissioner, Kolhapur Municipal Corporation, assessing the petitioner to pay Local Body Tax in the sum stipulated therein, says that if the petitioner is aggrieved by this order, it can appeal

to the prescribed authority.

3. In this case, the prescribed authority is a Court. That is a pre-existing and pre-established Court and to which the Appeal lies under sub-section (7) of Section 406 of The Maharashtra Municipal Corporations Act, 1949. Since the Appeal was not filed, Notice of Demand has been issued.

4. Copies of the Notices of Demand are annexed to the petition as Exhibits "F" and "G" collectively.

5. They also clarify that the petitioner prefer an Appeal.

6. We do not see any reason to entertain this writ petition. Our reasons are that, if the petitioner feels that the demand includes the liability for interest for delayed payment of taxes but absent such provision no such interest could be levied, assessed or recovered, then even that issue or point can be raised in Appeal. We do not see any impediment in the question even stated to be of law in relation to this claim of interest being raised in Appeal. Once the Appeal is a complete, efficacious

alternate remedy, then against the order of assessment we do not think that we should entertain the writ petition. The writ petition is dismissed.

(SANDEEP K. SHINDE, J.) (S.C. DHARMADHIKARI, J.)