IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.3884 OF 2019

Hindustan Petroleum Corporation Limited .... Petitioner
Vs.
State of Maharashtra & Others .... Respondents

Mr. Javeed Hussein with Ms Reshma Khatri, Mr. Manjeet Lotankar & Mr. Mubashir Hussein i/by Hussein & Co. for the Petitioner.
Ms M.P. Thakur, AGP, for the Respondent-State.
Mr. Rahul Kadam for Respondent Nos.3 to 5.

CORAM: S.C. DHARMADHIKARI &
B.P. COLABAWALLA, JJ.

DATE : MARCH 28, 2019

P.C:

Mentioned. Not on board. Taken up on production board as urgency was made out.

2. The Hindustan Petroleum Corporation Limited has approached this Court in writ jurisdiction obviously to avoid compliance with the law.

3. The law says that, once the rateable value is fixed and property taxes are based thereon, a bill is raised and duly received, then, any dispute with regard to the liability or any claim insofar as such disputed tax has to be raised by filing an Appeal under the Maharashtra Village Panchayat Act, 1959.

4. In this case, a Village Panchayat is raising the demand and apprehending that some coercive measures will be taken, such a petition is brought before us.

5. We are of the firm opinion that High Court must discourage entertaining such petitions for these disputes are factual in nature. Secondly, there is an alternate and equally efficacious remedy in the form of an Appeal and that too, to a Court. An independent Judicial Officer will apply his mind and decide the issue. To avail of that remedy, we do not find any unreasonable or excessive condition is imposed, save and except to secure the disputed amount by payment. Ultimately, it is a tax and there cannot be unconditional stay of recovery of taxes.

6. Once the remedy is availed of in this case, then all the more we are disinclined to interfere in writ jurisdiction. The writ petition is dismissed.

7. We clarify that we have not expressed any opinion on the rival contentions.

(B.P. COLABAWALLA, J.) (S.C. DHARMADHIKARI, J.)