

***IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION***

WRIT PETITION NO. 10206 OF 2013

M/s. MSA (India) Ltd.

... Petitioner

Vs

1 State of Maharashtra & Ors.

... Respondents

Mr. Mayank Mishra i/b K.T. Thomas for the Petitioner.

Mr. N.K. Rajpurohit, AGP, for the Respondent No.1-State.

Mr. Sandip D. Ghaterao for the Respondent – MCGM.

**CORAM : S.C. DHARMADHIKARI &
G.S. PATEL , JJ.**

THURSDAY, 27TH JUNE, 2019

P.C. :

1 Having heard both sides and finding that the petitioner has already filed an appeal to impugn the cess that is sought to be levied on the goods brought in India, we do not think that this writ petition should be entertained.

2 The writ petition does not dispute that first appeal has been filed against the assessment before the First Appellate Authority. As per section 406(8) of the Maharashtra Provincial

Municipal Corporation Act, even an amount of Rs.6,39,506/- purportedly towards the cess / tax has been paid. All the more, therefore, we are not inclined to entertain this petition. It is disposed of by clarifying that no opinion is expressed by the Court on the rival contentions.

G.S. PATEL, J.

S.C. DHARMADHIKARI, J.