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

WRIT PETITION NO. 6939 OF 2017

M/s. Amby Valley Ltd.	.. Petitioner
Vs.	
State of Maharashtra & Ors.	.. Respondents

Mr. S. R. Nargolkar a/w. Ms. Sherrie Rebello I/b Mr. Swapnil Mohite for the Petitioner.

Mrs. Madhubala Kajale, 'B' Panel Counsel for the Respondent-State.

CORAM : R. M. BORDE & V. L. ACHLIYA, JJ.

DATE : 6th FEBRUARY, 2019.

P. C. :

1. The Petitioner is questioning the rate applied by the Revenue Authorities for levying of assessment of non-agricultural taxes. The Petitioner states that it has already tendered a representation on 13.02.2012 to the Collector raising objection to the rate of levy of taxes applied by the Respondent. However, no decision has yet been taken and the Petitioner has been served with demand notice by the Tahasildar calling upon it to pay the non-agricultural taxes at higher rate. According to the Petitioner, the company has already deposited an excess amount as per the assessment of the company. In the circumstances, without looking to the correctness of the action of the Respondent-State as regards levy of non-agricultural taxes, it is desirable to permit the Petitioner to tender a fresh representation to the Collector with further direction to the Collector to decide the same within a specific period.

2. The Petitioner shall tender representation to the Collector within three weeks from today in respect of grievances raised in the instant Petition. It would be open for the Petitioner to raise appropriate contentions before the Collector. The Collector shall take appropriate decision in accordance with the provisions of law as expeditiously as possible preferably within four weeks from the date of receipt of representation.

3. In view of the above directions, the Writ Petition is disposed of.

[V. L. ACHLIYA, J.]

[R. M. BORDE, J.]