

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 11203 OF 2015

Mahalaxmi Automotives Pvt. Ltd. ..Petitioner.
Versus
State of Maharashtra & Others. ..Respondents.

Mr. S. S. Diwan I/b Mr. A. M. Kulkarni for the Petitioner.
Mrs. M. P. Thakur, AGP for the Respondent-State.

Coram : RANJIT MORE &
SMT. BHARATI H. DANGRE, JJ.
Date : **January 25, 2019.**

P. C. :

1. By this petition under Article 226 of the Constitution of India, the challenge is to the levy and demand of local body tax. Efficacious remedy of an appeal under section 406 of the Maharashtra Municipal Corporations Act is available to the Petitioner. Considering the challenge in the petition, several factual aspects will have to be gone into and decided which can be more appropriately done if the appeal is preferred by the Petitioner. In appeal, under section 406 it is permissible for the parties to lead evidence.

2. Accordingly, we decline to entertain this petition and the same is disposed of with liberty to the Petitioner to prefer an appeal under section 406 of the Maharashtra municipal Corporations Act.

3. If the Petitioner prefers an appeal, the concerned Appellate Court is bound to take a note that the present petition is filed in this Court on 15th October 2015 and the same remained pending till today.

4. All contentions of the respective parties on merits are kept open.

[SMT. BHARATI H. DANGRE, J.]

[RANJIT MORE, J.]