BASAVRAJ GURAPPA PATIL
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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.4363 OF 2022

Power Grid Corporation of India Ltd. ...... Petitioner

Vs.

The State of Maharashtra and Ors. ..... Respondents

Mr. Milind Sathe, Senior Advocate a/w. Mr. T. N. Tripathi I/b. T. N. Tripathi & Co. for the Petitioner
Mrs. M. S. Bane, AGP for the State

CORAM: S.V.GANGAPURWALA & VINAY JOSHI , JJ.

DATED : APRIL 12, 2022

P.C.

The Petitioner is assailing the demand notice seeking recovery of Rs.65,52,005/- (Rs. Sixty Five Lacs Fifty Two Thousand and Five only).

2 The Petitioner, it appears, had sought for the details. The Tahasildar gave the details under his communication dated 10th February 2022.

3 We have heard the learned Senior Advocate for the Petitioner and the learned AGP for the State.

4 The demand, it appears, as per the clarification given

by the Tahasildar, is on account of Non-Agricultural Tax, District Cess and Grampanchayat Cess.

5 One of the contentions of the learned Senior Counsel for the Petitioner is that the demand notice was not preceded by issuance of show cause notice nor any explanation is called. The Petitioner had started using part of the land for non-agricultural purpose only in the year 2015. Whereas the demand is made from 2008 and that too for the entire 26H land.

6 It appears that the demand notice was not preceded by any show cause notice nor any bill was raised against the Petitioner to enable the Petitioner to put-forth its stand. The Tahasildar has issued communication dated 10th February 2022 (Page 40 to the Writ Petition) giving details pursuant to which the demand was made.

7 As the demand was not preceded by the bill or notice, we pass the following order:

a. The communication dated 10th February 2022 by the Tahasildar (Exhibit-I, Page 40 to the Petition) shall be construed as a show cause notice to the Petitioner.

b. The Petitioner shall reply to the same, preferably within four weeks from today.

c. Upon reply being received, the Tahasildar shall take decision about the liability of the Petitioner to pay the taxes. The decision shall be taken afresh on the basis of the explanation received from the Petitioner and if the Tahasildar comes to the conclusion that the Petitioner is liable to pay taxes, shall issue fresh demand notice according to law.

d. The parties may take further steps pursuant to the order of the Tahasildar that will be passed afresh.

e. Till fresh decision is taken, the Respondents shall not take further coercive steps against the Petitioner on the ground of non payment of taxes pursuant to the impugned demand notice.

f. The Writ Petition is disposed of accordingly. No costs.

(VINAY JOSHI, J.) **(S.V.GANGAPURWALA, J.)**