IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

**925 WRIT PETITION NO.11001 OF 2023**

NSL SUGAR LTD UNIT III JAI MAHESH MAUJE PAWARWADI
VERSUS
THE STATE OF MAHARASHTRA THROUGH SECRETARY AND OTHERS
**WITH**
**926 WRIT PETITION NO.11006 OF 2023**

NSL SUGAR LTD UNIT III JAI MAHESH MAUJE PAWARWADI
VERSUS
THE STATE OF MAHARASHTRA THROUGH SECRETARY AND OTHER

Mr.A.N.Sikchi, Advocate for the Petitioner.
Mr.P.K.Lakhotiya, AGP for the Respondent/State.

**( CORAM : RAVINDRA V. GHUGE AND**
**Y. G. KHOBRAGADE, JJ.)**

**DATE : SEPTEMBER 5, 2023**

PER COURT :

1. The Petitioner in the first Petition has put forth prayer clause 'A' as under :-

*"A. The Hon'ble High Court may be pleased to issue appropriate writ, order or direction in the nature of writ and thereby quash and set aside the impugned demand notices dated 23.03.2022, 01.11.2022 and 28.06.2023 issued by the Respondent No.3 to the petitioner under the Rule 5 of the Maharashtra Realisation of Land Revenue Rules, 1967 for the assessment years 2017-18 to 2021-22. (Annexures -F, J and N)."*

2. In the second Petition, the Petitioner has put forth prayer clause 'A' as under :-

*"A. The Hon'ble High Court may be pleased to issue appropriate writ, order or direction in the nature of writ and thereby quash and set aside the impugned demand notice dated 01.11.2022 issued by the Respondent No.3 to the petitioner under the Rule 5 of the Maharashtra Realisation of Land Revenue Rules, 1967 for the assessment year 2022-2023. (Annexure-I)"*

3. The learned AGP submits that the Petitioners have an efficacious and expeditious remedy in challenging the impugned demand notice before the competent authority in accordance with the scheme enshrined under Schedule (E) to Section 247 of the MLR Code.

4. The Petitioner has relied upon the judgment delivered by the Hon'ble Supreme Court in **Godrej Sara Lee Ltd., Vs. The Excise and Taxation Officer-cum-Assessing Authority and others [2023 SCC OnLine SC 95].**

5. In the above stated judgment, the Hon'ble Supreme Court has considered the issue of 'maintainability' and 'entertainability' of a Petition.

6. When a statutory efficacious remedy in the matters of the nature that have been brought before us in these 2 petitions, is available, this Court should normally refrain from entertaining such Petitions, moreso, when there are disputed issues with regard to the nature of the land, the rates of taxes that are to be levied on such land, etc. In our view, such matters should be left to the Revisional/Appellate Statutory Authorities who are functioning under the MLR Code. When a specific path of litigation with multi level remedies are available under Schedule (E) to Section 247 of the MLR Code to deal with the specific grievances of the parties at particular levels, entertaining a Petition filed by the Petitioners, could also result in loss of opportunity to avail the statutory remedies to the Respondents, in view of the judgment delivered by the Hon'ble Supreme Court in **A.R.Antulay Vs. R.S.Nayak and another [(1988) 2 SCC 602] [Paragraph No.96]**

7. In view of the above, we are not entertaining these petitions. **Both these Petitions are disposed off,** with liberty to the Petitioner to avail of the remedies as may be permissible in Law. All the contentions are kept open.

**( Y. G. KHOBRAGADE, J. )** **( RAVINDRA V. GHUGE, J.)**

khs/Sept.2023/11001