



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 1714 OF 2021**

M/s. Accumen Investment and Finance Pvt. Ltd.Petitioner

V/s.

The State of Maharashtra & Ors.Respondents

Mr. Gorwadkar, Senior Advocate with Ms. Vishakha Shelar i/by Pratap Patil,
for Petitioner.

Mr. A.I.Patel, Addl. GP with Ms Kavita N Solunke, AGP for the Respondents-
State.

**CORAM : K. R. SHRIRAM &
Dr N K Gokhale, JJ.
DATED : 24th AUGUST 2023**

PC. :

1 Petitioner is impugning demand notice dated 15th September 2018 for additional non-agricultural tax issued by Respondent No.4 under Maharashtra Land Revenue Code, 1966.

2. Mr. Gorwadkar states that Petitioner had initially received a communication in November 2017 calling upon Petitioner to attend the hearing on 24th November 2017 at 2.00 pm before Respondent No.3, in view an audit objection raised that there was a shortage in the sum of Rs. 16,33,537/- towards recovery of non-agricultural tax for the period 1999-2000 and 2005-2006. Mr. Gorwadkar states that Petitioner attended the hearing and even made submissions. At the same time, Mr. Gorwadkar

states that copy of the audit objections were not made available and the working as to how Respondent No.3 arrived at the figure of 16,33,537/- as deficit in payment of any tax was also not provided. Mr. Gorwadkar further states that if these details are made available, Petitioner would then make a representation to Respondent No.3 and explain to Respondent No.3 as to why Petitioner is not liable to pay for such non-agricultural tax.

3 Having considered the facts and circumstances of the case, in our view, Petitioner should be given this opportunity. Therefore, without making any observation on the merits of the matter, we dispose the Petition with the following order:

ORDER

- (a) Respondents No.2 or 3 or 4 shall make available to Petitioner within two weeks of this order being uploaded the audit objections raised as well as working of Rs.16,33,537/-.
- (b) Within two weeks of receiving these details, Petitioner shall file a representation before Respondent No.3.
- (c) Respondent No.3 shall consider and pass appropriate orders on the representation made by Petitioner. Before passing any such order, a personal hearing shall be given to Petitioner, notice whereof shall be communicated at least three working days in advance.

- (d) The order to be passed shall be a reasoned order dealing with all submissions of Petitioner.

(Dr N K Gokhale, J.)

(K. R. SHRIRAM, J.)