



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

909 WRIT PETITION NO. 1628 OF 2024

YASHWANT FORGING PRIVATE LIMITED BY THEIR
AUTHORIZED SIGNATORY SANJAY LAXMANRAO KARANJIKAR
VERSUS
THE STATE OF MAHARASHTRA THROUGH SECRETARY AND OTHERS

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Advocate for the Petitioner : Mr. Andhale Sandip Ramnath
AGP for Respondents/State : Mr. K.K. Naik
Advocate for R/4 & 5 : Mr. H.P. Jadhav
Advocate for R/6 & 7 : Mr. S.S. Karale Patil
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CORAM : RAVINDRA V. GHUGE &
Y.G. KHOBRADE, JJ.
DATE : 23rd July, 2024

PC. :-

1. We have considered the submissions of the learned advocates for the respective sides. With their assistance, we have gone through the Petition paper book.

2. The Petitioner has an Industrial Manufacturing Unit at 29th Stone, Nagar – Beed Road, Ambhora, Tq. Ashti, Dist. Beed. He was served with a notice for taxes under the Gram Panchayat Act. By communication dated 12.01.2023, Respondent No.6 asked the Petitioner to clear the taxes, which are assessed by the notice issued to him. Vide reply dated 20.02.2023, the Petitioner prayed for exact calculation of the taxes. The Respondent Nos.6 and

7 are said to have confiscated the raw material of the Petitioner which is used for the manufacturing activities and one crane which was working in the company on rental basis.

3. The Petitioner approached the Respondent No.5 BDO, Ashti and Respondent No.4 CEO, Beed on 22.02.2023. On 06.04.2023, the BDO heard the parties and passed an order by concluding that Respondent Nos.6 and 7 had not followed the legal process while conducting the seizure of the articles of the Petitioner. It was also ordered that these Respondents would give the bill details to the Petitioner to apprise him of the quantum of taxes. It was ordered that the seized articles should be returned. The Petitioner contends that Respondent Nos.6 and 7 have still not returned the seized articles.

4. The Petitioner approached the CEO by preferring a proceeding, on 08.05.2023. The hearing was fixed on 15.05.2023 and after hearing the parties, the CEO passed an interim order directing the Petitioner to deposit Rupees Two Lakhs under protest. It is stated that the Petitioner tendered a cheque of Rupees Two Lakhs to the Gram Panchayat, Ambhora. After the amount was credited, Respondent Nos.6 and 7 returned the articles to the Petitioner on 18.05.2023.

5. Respondent Nos.6 and 7, then issued a notice to the Petitioner once again on 18.05.2023, demanding taxes of Rs.12,62,189/-. The Petitioner replied to the notice on 19.05.2023. On 26.06.2023, the CEO further ordered the Petitioner to deposit Rupees Three Lakhs under protest. The Petitioner has refused to do so.

6. After such exchange of correspondence between the parties, the Petitioner received one more notice from Respondent Nos.6 and 7 dated 11.09.2023, directing the Petitioner to deposit Rupees Three Lakhs as taxes. The Petitioner preferred an appeal before the BDO. On 07.11.2023, the BDO passed an order and directed that until further decision of the appeal, the Respondents should keep the confiscation proceeding in abeyance and should not take any action due to which the work of the company would be stalled.

7. The grievance of the Petitioner is that despite the said order, Respondent Nos.6 and 7, seized raw material of around 21,500 kg from the Petitioner's plant. The learned advocate representing Respondent Nos.6 and 7 submits that the material was not seized after the BDO passed the order. The material was seized in the morning and the BDO has passed the order in the afternoon. All the parties agree that the proceedings are pending before the BDO and final adjudication is to be done. The learned advocate for the BDO submits that he is yet to decide the proceeding, finally.

8. In view of the above, we called upon the learned advocate for the Petitioner to take instructions and he submits on instructions that, without prejudice to his rights and keeping all contentions open, the Petitioner would deposit Rupees Three Lakhs with the Gram Panchayat, Ambhora, without prejudice to his rights and claims. Thereafter, the seized raw material may be released by the Sarpanch within 24 hours. The BDO be directed to decide the exact calculations of the taxes and the Petitioner would abide by the same. All contentions be kept open.

9. In view of the above, **this Writ Petition is disposed off** with the following directions:

- a) The Petitioner shall deposit an amount of Rupees Three Lakhs with the Gram Panchayat, Ambhora, without prejudice to his rights and by keeping all his contentions and claims open. Such amount shall be deposited within 15 days.
- b) The Gram Panchayat, Ambhora shall issue a receipt to the Petitioner after receiving the amount of Rupees Three Lakhs and within 24 hours, hand over the confiscated / seized raw material of the Petitioner, as well as, the crane.
- c) The BDO would follow the due procedure laid down in law and decide the pending proceedings on its own merits by considering all the contentions of the litigating parties, with a reasoned order within 90 days.

[Y.G. KHOBRADE, J.]

[RAVINDRA V. GHUGE, J.]