



IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 3846 OF 2024

Rajendra Ramrao Kadam .. Petitioner

versus

The State of Maharashtra & another .. Respondents

Mr. C. V. Thombre, Advocate for the Petitioner.
Mr. P. K. Lakhotiya, AGP for the State.

**CORAM : RAVINDRA V. GHUGE AND
R. M. JOSHI, JJ.**

DATE : 15th APRIL, 2024.

PER COURT :

1. The Petitioner is before this Court as against the Tax Bill No. 16-133 for the period from 01.04.2023 to 31.03.2024, for an amount of Rs. 11,523/- and further tax on account of having a tin shed in the property for an amount of Rs. 27,407/-.

2. The Petitioner seeks to challenge the final demand with reference to the Property No. 133 in Ward No. 16 described as residence and commercial shop for an amount of Rs. 11,523/-. The remedy to the Petitioner is under Section 169 of the Maharashtra Municipal Councils, Nagar Panchayats and Industrial Township Act, 1965, by preferring an appeal.

3. With regard to entertaining the Petitions directly in the High Court without relegating the litigant to the appropriate remedy, we refer to a recently delivered judgment dated 10.04.2024 in the case of PHR Invent Educational Society vs. UCO Bank and others, **LAWS (SC)-2024-4-37**, wherein the Hon'ble Supreme Court has observed that "We will have to remind the High Courts of the following words of this Court in the case of United Bank of India vs. Satyawati Tondon and others, **(2010) 8 SCC 1108**, as we have come across various matters wherein the High Courts have been entertaining the petitions arising out of DRT Act and SARFAESI Act, inspite of availability of an effective alternative remedy."

4. In view of the above, **this Writ Petition is disposed off** with liberty to the Petitioner to avail of the remedy as is permissible in law. The time spent by the Petitioner in this Court from 03.04.2024 till the passing of this order shall be considered as a ground for condonation of delay, if any.

(R. M. JOSHI)
JUDGE

(RAVINDRA V. GHUGE)
JUDGE