IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

REVIEW APPLICATION (CIVIL) NO. 25 OF 2024
IN WP/6087/2021

Maharashtra State Electricity Transmission Company Ltd. A company registered under the Provisions of the Companies Act, 1946, (Erstwhile Maharashtra Transmission Company Ltd.) through its 220 kV Sub-station at Soundala, Post: Bhenda, Tq: Newasa, Dist: Ahmednagar, through its Executive Engineer, O&M Division, Babhaleshwar, Dist. Ahmednagar ... **APPLICANT**

VERSUS

1. The State of Maharashtra, through its Rural Development and Water Conservation Department, Mantralaya, Mumbai
2. The Gram Panchayat, Soundala, Tq. Newasa, Dist: Ahmednagar through its Gramsevak
3. The Sarpanch, the Gram Panchayat, Soundala, Tq. Newasa, Dist: Ahmednagar
4. The Deputy Chief Executive Officer, (Grampanchayat) Zilla Parishad, Ahmednagar
5. The Block Development Officer, Panchayat Samiti Office, Newasa ... **RESPONDENTS**

...

Advocate for Applicant : Mr. S.V. Adwant
AGP for Respondent/State : Mr. G.A. Kulkarni
Advocate for Respondent Nos.2 and 3 : Mr. V.B. Jagtap
Advocate for Respondent Nos.4 and 5 : Mr. S.B. Parnere

...

CORAM : MANGESH S. PATIL & S.G. CHAPALGAONKAR, JJ.

DATE : 27.02.2024

PER COURT:

We have heard both the sides for a while.

2. The petitioner - Maharashtra State Electricity Transmission Company Limited has filed the writ petition on the premise that its property which it has received from the State Government would be exempt from payment of any taxes under the Maharashtra Village Panchayat (Taxes and Fees) Rules, 1960 and the Amending Rules of 2015 (herein after the Rules).

3. By the order under review rule was granted and the interim relief was vacated with following observations in paragraph Nos.4 and 5 :

> *4. We have considered the claim of the petitioner as that of a Government Company seeking exemption from payment of the taxes pursuant to the relevant rules viz. Maharashtra Village Panchayat Taxes and Fees Rules, 1960.*
>
> *5. Prima facie, this Court is of the view that the petitioner company cannot be termed as State Government as defined under the Rules; and as such cannot be prima facie said to be exempted from payment of the taxes as has been claimed and canvassed.*

4. The learned advocate Mr. Adwant would takes us through the provision of the Electricity Act, the Maharashtra Village Panchayat Act and particularly Section 176 to buttress his submission as to how the petitioner's property is exempt from payment of any tax under the Rules.

5. Considering the stand being taken in the review application and the submissions of the learned advocate, even if the petitioner feels offended by the observation in paragraph Nos.4 and 5 that cannot be a

ground for undertaking a review which would tantamount to deciding the rival claims which are still pending adjudication in the writ petition. The exercise would be as good as deciding the main petition, which is beyond the scope of the review jurisdiction. If everything is to be considered leading to the decision as to how the petitioner is or is not entitled to seek exemption, nothing would survive in the writ petition to be decided.

6. Considering the fact that the writ petition raises an important issue regarding liability of the petitioner to pay tax, it would always be open for the petitioner to seek expeditious final hearing of the writ petition.

7. Needless to state that the observations in paragraph Nos.4 and 5 are only *prima facie* observations recorded by the Court and it would always be open for the petitioner to make out its case for exemption from the liability of payment of tax. The observations need not come in its way while deciding the writ petition.

8. No ground can be made out to enable us to exercise review jurisdiction. With the clarification that all the issues are still open to be agitated, considered and decided at the time of final hearing, the Review Application is rejected.

(S.G. CHAPALGAONKAR, J.) **(MANGESH S. PATIL, J.)**

habeeb