



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

1036 WRIT PETITION NO. 9226 OF 2014

WOCKHARDT INFRASTRUCTURE DEVELOPMENT LTD., MUMBAI
VERSUS
THE GRAMPANCHAYAT, KUMBHEPHAL, AURANGABAD AND OTHERS

**WITH
CIVIL APPLICATION NO. 10554 OF 2024
IN WP/9226/2014**

THE GRAMPANCHAYAT, KUMBHEPHAL, AURANGABAD
VERSUS
WOCKHARDT INFRASTRUCTURE DEVELOPMENT LTD., MUMBAI
AND OTHERS

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Advocate for petitioner : Mr. S.V. Adwant
AGP for the respondent – State : Mr. R.S. Wani
Advocate for respondent no. 1 in WP and
for applicant in CA/10554/2024 : Mr. D.R. Kale

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**CORAM : MANGESH S. PATIL &
SHAILESH P. BRAHME, JJ.**

DATE : 09 OCTOBER 2024

PC :

This petition has been pending since 2014 and the petitioner is seeking exemption from payment of gram panchayat tax. The matter was heard for quite some time on last couple of occasions.

2. By way of amendment, subsequently carried out on 27-09-2024, petitioner is now challenging the *vires* of rules 6 to 20 of the Maharashtra Village Panchayats Taxes and Fees Rules, 1960 inserted by way of amendment in the year 2015, being *ultra vires* of the

Constitution and the provisions of the Maharashtra Village Panchayats Act, 1958.

3. Issue notice for final disposal to the learned Advocate General, returnable on 14-11-2024.

4. Considering the fact that it is a matter of gram panchayat tax and by virtue of such subsequent amendment, now even the rules are being challenged, as was done on the previous two occasions at least, the gram panchayat was allowed to withdraw 50% of the amount of the tax deposited in this Court, for withdrawal of which the gram panchayat has filed separate civil application. Civil application no. 10554 of 2024 is allowed, permitting the gram panchayat to withdraw 50% of the amount deposited in August 2024, which shall be subject to the final outcome of the writ petition.

5. On being pointed out by the learned AGP, even leave is sought now to add the State of Maharashtra, through the Principal Secretary, Rural Development and Water Conservation Department.

6. Leave is granted to add the State of Maharashtra, through the Principal Secretary, Rural Development and Water Conservation Department, as a party respondent. Amendment to be carried out forthwith. Issue notice to it. AGP waives service for the respondent being added.

7. The pleadings shall be completed within three weeks and the petition shall appear for final disposal @ 2:30 pm on 14-11-2024.

[SHAILESH P. BRAHME]
JUDGE

arp/

[MANGESH S. PATIL]
JUDGE