



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

904 WRIT PETITION NO. 2546 OF 2025

MS GIRIRAJ ENTERPRISES THROUGH ITS PARTNER RAJESH
OMKARNATH MALPANI

VERSUS

THE STATE OF MAHARASHTRA THROUGH SECRETARY AND
OTHERS

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Advocate for Petitioner : Mr. Mukul Kulkarni h/f Mr. Bajaj A. S.
AGP for Respondent/s-State : Mr. S. R. Yadav-Lonikar.

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CORAM : S. G. MEHARE, AND
SHAILESH P. BRAHME, JJ.

DATE : 26.02.2025

PER COURT :-

1. Heard the learned counsel for the petitioner.
2. The writ petition has been amended and impugned communications dated 15.10.2024 of the Collector and 24.01.2025 of the Sub-Divisional Officer, Shirdi have been impugned. However, learned AGP seeking time to file affidavit-in-reply. Considering the issue involved in the case and *prima facie* illegality of not granting opportunity to the petitioner before passing the above impugned orders, we are of the view that this matter could be disposed of.

3. The petitioner has a case that the entertainment tax which is ordered to be recovered was exempted. The exemption was abruptly withdrawn at the complaint of respondent No.2. The fact remains that the recovery of the notice of entertainment taxes served upon the petitioner were exempted. In such a situation, before the decision is taken the authority was bound to hear the party affected by such decision. *Prima facie*, there is nothing on record to satisfy the Court that before passing the impugned orders, the notices were served upon the petitioner. Passing such an order is against the rule of principle of natural justice. No hearing was given to the petitioner and directly he has been served with the demand notice pursuant to the impugned orders.

4. In such a situation, we feel it appropriate to quash and set aside both orders impugned before the Court as well as the show cause notice issued by the Tahsildar pursuant to the above orders. To make a justice with the petitioner, we relegate this matter to respondent No.4/Collector. The Collector should issue notice to the petitioner for hearing and after giving a hearing, he may pass an appropriate orders.

Such orders should be communicated forthwith to the petitioner, so he may proceed for the remedy available under the law.

5. Writ petition stands disposed of accordingly.

6. No order as to costs.

(SHAILESH P. BRAHME, J.)

(S. G. MEHARE, J.)

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