IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 3231 OF 2025

Syed Ahmed Syed Shahed ... **Petitioner**
Aged 30 years, Occu: Business,
R/o Plot no.4-5, Lake View Society, Roza Bag, N-12, CIDCO Colony,
Chhatrapati Sambhajinagar

VERSUS

1. The Chief Executive Officer,
Zilla Parishad, Chhatrapati Sambhajinagar

2. The Sarpanch, Abdimandi Village, ... **Respondents**
Tq. & Dist. Chhatrapati Sambhajinagar

3. Block Development Officer,
Abdimandi Village,
Tq. & Dist. Chhatrapati Sambhajinagar

Mr. Pathan Sartaj Khan, Advocate for the Petitioner

CORAM : MANGESH S. PATIL &
Y. G. KHOBRAGADE, JJ.

DATE : 12.03.2025

ORDER:

1. Heard Mr. Pathan, the learned counsel appearing for the petitioner at length.

2. By the present petition under Article 227 of the Constitution of India, the petitioner put forth prayer clauses (B) and (D) as under:

> (B) grant writ of mandamus or other appropriate writ in the nature of directions to the Respondent No.2, to issue fresh demand notice for property tax as per the rules described in the Government Resolution dated 13.12.2025.

(D) grant writ of mandamus or other appropriate writ in the nature of directions to the Respondent No. 1, to take deterrent action against all individuals and officers involved in this conspiracy.

3. On the face of record, it appears that on 23.11.2023, respondent No.2 issued a notice of demand of property tax for the year 2021-22 in respect of House Gat No. 13, Fort View Adventure Resort. On 07.02.2023, the petitioner was served with notice under section 124 of the Maharashtra Village Panchayats Act, and called upon the petitioner to submit explanation about raising unauthorized constructions by blocking natural flow of water. Further, on 08.01.2025, the petitioner was again served with property tax demand notice for the years 2022-23 to 2024-25. On 15.01.2025, the Chief executive Officer, Zilla Parishad, Chhatrapati Sambhajinagar passed an order and directed respondent No.2 to demand property tax from the Petitioner as per Government Resolution dated 31.12.2015, wherein the Sarpanch of the Village has to prepare an assessment list. As per Clause 20 of the said G.R., the property tax amount can be increased only up to 30%.

4. The learned counsel for the petitioner canvassed that respondent No.2, instead of following G.R. dated 31.12.2015 and section 129 of the Maharashtra Village Panchayats Act, issued the impugned demand notice dated 05.02.2025, which is illegal, bad in law

and in utter disregard to the procedure as well as G.R. dated 31.12.2015, hence prayed to quash and set aside the same.

5. Sub Section 5 of Section 124 of the Maharashtra Village Panchayats Act, 1959, provides as under:

> "(5) Any person aggrieved by assessment, levy or imposition of any tax or fee may appeal to the Panchayat Samiti.] [A further appeal against the order of the Panchayat Samiti shall lie to the Standing Committee, whose decision shall be final. The first appeal shall be made within thirty days after the presentation of the bill complained, and the further appeal within thirty days from the date on which the Panchayat Samiti decides the appeal."

6. Since there is remedy of appeal for challenging the order of levy or imposition of taxes or fees provided under sub section 5 of section 124, the petitioner can avail alternate efficacious remedy of appeal before the Panchayat Samiti. We are not inclined to issue writ of mandamus against the respondents.

7. In view of above, the Writ Petition is dismissed with liberty to the petitioner to avail the remedy of appeal.

(Y. G. KHOBRAGADE, J.) **(MANGESH S. PATIL, J.)**

JPChavan