**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

WRIT PETITION NO.8976 OF 2025

MADHAV TUKARAM PHAD
VERSUS
THE STATE OF MAHARASHTRA THROUGH
THE SECRETARY AND OTHERS

...

Advocate for the Petitioner : Mr. Naik Sarvesh Jaipal
AGP for Respondent/State : Mr. S.P. Sonpawale

...

**CORAM : MANISH PITALE &
Y. G. KHOBRAGADE, JJ.**

DATE : 09.09.2025

PER COURT:

1. Heard learned counsel for the petitioner. Having considered the contentions raised on behalf of the petitioner, we are of the opinion that the petitioner needs to institute appropriate proceedings under the provisions of the Maharashtra Value Added Tax Act, 2002, instead of directly filing the present writ petition.

2. In view of the above, the writ petition is dismissed. The petitioner may invoke the provisions of the Maharashtra Value Added Tax Act, 2002 in accordance with law.

3. Pending applications, if any, also stand disposed of.

(Y. G. KHOBRAGADE, J.) **(MANISH PITALE, J.)**

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