

Pdp

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

PUBLIC INTEREST LITIGATION NO. 51 OF 2024

Ankit Sushil Wadhwa .. **Petitioner**
Versus
State of Maharashtra & Anr. .. **Respondents**

Mr. Suhas S. Deokar a/w Mr. Atharv A. Gidaye for petitioner.

Mrs. Neha S. Bhide, Govt. Pleader with Mr. O. A. Chandurkar, Addl. Govt. Pleader and Mrs. G. R. Raghuwahsni, AGP for respondent no.1-State.

**CORAM: ALOK ARADHE, CJ. &
M. S. KARNIK, J.**

DATE: 28th APRIL, 2025

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P.C.:

- 1.** In this petition, which has been filed as Public Interest Litigation, the petitioner has challenged the validity of Section 2(1-A) of the Maharashtra Motor Vehicles Tax Act, 1958 insofar as it defines the expression "cost of vehicle" for the purposes of the tax. The petitioner, in addition, has challenged the validity of the Circular dated 26th March, 2021.
- 2.** When a query was put to learned counsel for the petitioner, learned counsel fairly submits that the petitioner is not an aggrieved person. We are, *prima facie*, of the view that validity of statutory provisions can only be challenged by a person aggrieved.

3. In response to the query with regard to maintaining the PIL at the instance of the petitioner, learned counsel for the petitioner prays for an adjournment to enable him to respond to the aforesaid query.

4. List after ensuring Summer Vacation.

(M. S. KARNIK, J.)

(CHIEF JUSTICE)