

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

WRIT PETITION NO. 959 OF 2024

Niranjankumar Dayaram Batra ...Petitioner
Versus
The State Of Maharashtra Through
Principal And Ors. ...Respondents

Mr. Megha Jani, i/b Mr. Vinayak Salokhe a/w Mr. D.B. Sawant, for Petitioner.

Mr. A.I. Patel, Addl. GP a/w Ms. P.J. Gavhane, AGP, for Respondent-State.

**CORAM : M.S. Sonak &
Advait M. Sethna, JJ.**

DATED : 26 September 2025

P.C.:-

1. Heard Mr. Megha i/b Vinayak Salokhe, Mr. Patel Addl. G.P appears with Ms. Gavhane, AGP for the Respondent-State.
2. The petitioner challenges demand notice dated 12th April 2022 in relation to privilege fees.
3. Mr. Patel points out that the petitioner has an alternate and efficacious remedy by way of an Appeal under Section 137 (2) of the Maharashtra Prohibition Act, 1949. He further points out that the remedy was availed of by the petitioner, and the petitioner's appeal has been dismissed by

the Appellate Authority vide order dated June 30, 2022. He submitted that this order has not been challenged by the petitioner either in this petition or by instituting a revision petition before the State Government. Accordingly, he submits that a mere challenge to the demand notice, without assailing the appellate order, may not be entertained by this court.

4. We find substance in Mr Patel's submission. In the absence of any challenge to the Appellate Authority's order dated 30th June 2022, it would not be appropriate for us to entertain the challenge to the demand notice dated 12th April 2022.

5. The learned counsel for the petitioner now states that the petitioner will institute a revision petition before the State Government to challenge the order of the Appellate Authority dated June 30, 2022, within four weeks from today. She submits that some directions may be issued regarding limitation because the petitioner was bona fide pursuing this petition. She submits that some directions may also be issued for the disposal of the petitioner's revision petition in a time-bound manner.

6. Since the petitioner was pursuing this petition bona-fide, we direct that if the petitioner institutes a revision petition within four week from the date of uploading of this order to challenge the Appellate Authority order's dated 30th June 2022, then, the Revisional Authority must decide this revision application in accordance with law and on its own

merits, without adverting to the issue of limitation. Furthermore, in light of the peculiar facts of this case, we request that the Revisional Authority dispose of the Revision Application as expeditiously as possible.

7. All contentions of all parties on the merits are kept open because we have not yet examined the rival contentions on the merits.

8. This petition is disposed of in accordance with the above directions and without any order for costs.

9. All concerned must act on an authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J.)