

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

WRIT PETITION NO. 7032 OF 2024

Nirmala Jaysing Virole Thr. Her
POA Holder Jaysing Nathoba Virole

... Petitioner

Versus

The State of Maharashtra and Ors

... Respondents

Mr. Vivek V. Slaunke *for the Petitioner.*

Mr. S. D. Rayrikar, *AGP for Respondents-State.*

Mr. Sanjeev Sawant *i /b Mr. Digvijay Palande for the Respondent.*

CORAM : SANDEEP V. MARNE, J.

DATE : 3 FEBRUARY 2025.

P.C. :

1) There is an alternate and equally efficacious remedy for the Petitioner to file a Revision before the Minister (Revenue) against the impugned order dated 2 May 2023. In that view of the matter, this Court is not inclined to entertain the present Petition. Petitioner would be at liberty to exercise the alternate remedy. Time spend in prosecuting the Petition shall be considered for condonation of delay in filing the Revision.

2) With the above observations, Writ Petition is **disposed of**.

3) All contentions on merits are expressly kept open.

[SANDEEP V. MARNE, J.]