

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.1123 OF 2025

JITENDRA
SHANKAR
NIJASURE

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Date: 2025.12.17
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TJSB Sahakari Bank Ltd.

...Petitioner

Versus

Assistant Commissioner of Central Goods and
Service Tax & Ors.

...Respondents

Mr. Aadesh Patil for the Petitioner.

Mr. J.B. Mishra and Mr. Abhishek Mishra for the Respondent No.1.

CORAM : R.I. CHAGLA AND
FARHAN P. DUBASH, JJ.

DATE : 16TH DECEMBER, 2025

ORDER :

1. The Petition has been filed for quashing and setting aside of the notice dated 21st February, 2017 issued by Respondent No.1 to Respondent No.5 and mutation entry No.28746 and to remove encumbrance / charge recorded by Respondent No.5 in respect of the subject plot of land described in prayer Clause (a) of the Petition.

2. The learned Counsel appearing for the Respondents has appeared pursuant to service by the Petitioner and Order dated 3rd December, 2025, where it was recorded that in view of none appearing for Respondent No.1, on the next date, the present Writ Petition shall be taken up for hearing and disposal in the absence of Respondent No.1.

3. The learned Counsel for the Respondent does not dispute the fact that the Petitioner has recorded its charge with CERSAI prior to Respondent No.1 having recorded its charge over the subject plot of land pursuant to issuance of Notice dated 21st February, 2017 to Respondent No.5 which is impugned in the Petition.

4. The learned Counsel for the Respondent has referred to Memorandum of Understanding ("MoU") dated 26th November, 2020 executed between the Petitioner and one Shri Dattatraya Vithoba Shelke (referred to as buyer) and M/s. Anish Engineers (referred to as borrower), wherein it is noted that as per One Time Settlement with the borrower, the subject plot of land along with other lands

belonging to the guarantor are being sold to the buyer for an amount of Rs.280.00 lakh inspite of the Petitioner's outstanding dues amounting to Rs.932.70 lakh.

5. The learned Counsel for the Petitioner has stated that there were approximately seven auctions which were conducted and which were unsuccessful and thereafter the said MoU was executed on 26th November, 2020 with the buyer for sale of inter alias the subject plot of land by private treaty.

6. The Petitioner has not annexed any report of the valuer who has valued inter alia the subject plot of land and which is the subject matter of the MoU.

7. We accordingly direct the Petitioner to file an Affidavit, wherein it shall disclose particulars of the auctions which have been held by the Petitioner, as well as of any valuation done by the Petitioner of the subject plot of land and the other two lands which have been referred to in the said MoU. The Affidavit shall be filed by

the Petitioner within a period of three weeks from today.

8. The Respondent No.1 is at liberty to file Affidavit in Response to the said Affidavit of the Petitioner within a period of two weeks thereafter.

9. Place the Writ Petition for consideration on 19th January, 2026.

[FARHAN P. DUBASH, J.]

[R.I. CHAGLA J.]

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