

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

WRIT PETITION NO. 8476 OF 2025

Shekhar Vasant Pawar,
(Proprietor: Martand Associate) ...Petitioner
Versus
Commissioner of State Tax, Mumbai and Ors. ...Respondents

Mr. Ishaan V. Patkar, a/w Mr. Vinit V. Raje and Mr. Sanskar R.
Ahire i/b. Alaksha Legal for Petitioner.

Ms. V.R. Raje, AGP, for Respondent.

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

DATED : 9 December 2025

P.C.:-

1. Heard learned counsel for the parties.
2. The challenge in this Petition is to the adjudication order dated 4 February 2025.
3. As against this order, the Petitioner has alternate and efficacious remedy of appeal. This is sought to be avoided by contending that the view taken is without application of mind and palpably perverse. To add some spice, Mr Patkar submitted that the Petitioner cannot afford the pre-deposit amount.
4. As regards the pre-deposit amount, there is not even

a whisper in the Petition about the Petitioner's financial capacity. The demand in this case is of Rs.1.5 Crores and the pre-deposit amount would come to approximately Rs.15 Lakhs. The Petition itself states that a cash of Rs.25,58,330/- was seized by the State Police. This, at least *prima facie*, delies the Petitioner's contention about not being able to confer a pre-deposit of Rs.15 Lakhs.

5. On the ground that the impugned order is made without application of mind or otherwise perverse, the Petitioner cannot bypass the rule of exhaustion of alternate remedies.

6. It has become quite a practice in this Court to take chances by filing direct Petitions in this Court and avoiding the alternate remedies provided by the statute.

7. In the case of ***Oberoï Construction Ltd Vs. Union of India***¹ and other connected matters, we have considered the law on the issue of exhaustion of alternate remedies, wherein, we have referred to several precedents from the Hon'ble Supreme Court on this issue. Relying upon our reasoning in the said decision and the precedents referred to therein, we decline to entertain this petition, leaving it open to the petitioner to avail of the alternate statutory remedy.

8. Therefore, by following the reasoning in **Oberoï Construction** (supra) as also other decisions referred to therein, we decline to entertain this Petition. However, it will

¹ Writ Petition (L) No. 33260 of 2023 decided on 11 November 2024.

be open to the Petitioner to avail of the alternate remedy after complying with all legal formalities and pre-conditions.

9. The Petition is dismissed with liberty in the above terms. No costs.

(Advait M. Sethna, J)

(M.S. Sonak, J.)