IN THE HIGH COURT OF JUDICATURE AT BOMBAY,
NAGPUR BENCH, AT NAGPUR.

WRIT PETITION NO. 1097 OF 2025

(...ai Mude Bahuuddeshiya Shikshan Prasarak Sanstha, Nagpur Vs. Pr. Commissioner of Income Tax-1, Nagpur and anr)

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

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Mr. R.D. Heda, Advocate for petitioner.
Mr. Mohta, Advocate for respondent.

CORAM : AVINASH G. GHAROTE &
ABHAY J. MANTRI, JJ.
DATED : 27-02-2025

Heard Mr. Heda, the learned Counsel for petitioner and Mr. Mohta for the respondent. The only grievance raised in the petition is, that the property bearing plot no. 211, Shivaji Gruha Nirman Sahakari Sanstha Maryadit on Khasra No. 55, mouza Hudkeshwar, Nagpur, which is occupied by the petitioner as a tenant from the original owner Mr. Mahendra Marotrao Mude, is being put to an auction by the Income Tax Deptt. on account of non payment of tax demand. It is contended that since the petitioner, is a tenant and the centre for Maharashtra State Board examination till 19.3.2025 and thereafter the examinations of the students studying in the school are to be held in the month of April, any auction, would adversely affect the aforesaid examinations. He therefore, submits, that the auction should be postponed until the academic year is over.

2. Mr. Mohta, the learned Counsel for the respondents, upon instructions, makes a statement that the auction which was to be held today in respect of the premises in question where the petitioner is a tenant has been cancelled on

account of an objection received by a society and would be held consequent to the decision of the objection of the society. That takes care of the grievance of the petitioner. In any case, there is no cause or reason, for the petitioner, to be apprehensive about the conduct of the examination, for the reason that since the petitioner claims to be a tenant of the assessee, his tenancy rights would stand protected in terms of the tenancy statute applicable in the matter as the respondents will have to auction the property on as is where basis. The petition is disposed off in view of the above.

(ABHAY J. MANTRI, J.) **(AVINASH G. GHAROTE, J.)**

Belkhede