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

WRIT PETITION NO. 5110 OF 2025
(Bank of Baroda, Amravati Vs. State of Maharashtra and ors)

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

Mr. A.T. Purohit, Advocate for petitioner.
Mr. H.D. Marathe, AGP for respondent No. 1/State.

CORAM : ANIL S. KILOR & RAJNISH R. VYAS,JJ.
DATED : 09-12-2025.

Heard learned counsels for the parties.

2. This petition has been preferred by the Bank praying for quashing and setting aside of letter dated 28.11.2022, issued by respondent No. 1 and consequent illegal charge marked by revenue authority on revenue record by holding it to be illegal. Further prayer is made to direct respondent No. 5 or the concerned revenue authority to remove/delete the illegal charge marked by the authority on the revenue record at the instance of respondent No.1 GST/Sales Tax Department. Various other consequential reliefs are also prayed.

3. In brief, it is the contention of the petitioner that the rights of secured creditors to release secured debts by selling of asset over which security interest is created, shall have priority over Government dues including revenues, taxes, cesses and rates due to the Central/State Government or to the Local Authority. In the aforesaid background, the prayers are made.

4. Be that as it may, the petitioner has submitted an application (page 250) in form of representation dated 10.11.2023, to the Deputy Commissioner of Sales Tax, office. Office of Dy. Commissioner, Sales Tax and Service Tax, Amravati has specifically stated that it is a first charge holder. Various other issues are also raised in the aforesaid representation dated 10.11.2023. Learned Counsel for petitioner submits that the issue is no more res integra, in view of judgment delivered by this Court in case of ***State Bank of India Vs. State of Maharashtra***, reported in ***2021(2) Mh.L.J. 721.***

5. Considering the fact that the representation raising the aforesaid issue is already pending before the Dy. Commissioner of Sales Taxes, same can be directed to be decided.

Accordingly, we direct that representation dated 10.11.2023 submitted by the petitioner to the Dy. Commissioner of Sales Tax, Amravati and the issues raised therein be decided within a period of eight weeks from production of copy of this order before it, in the light of judgment in case of ***State Bank of India Vs. State of Maharashtra*** (supra). The petition is disposed of.

(RAJNISH R. VYAS, J) **(ANIL S. KILOR, J)**