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

WRIT PETITION NO.4220/2024

PETITIONERS : 1) Shankar Bhagvantrao Ikhar
Aged 45 yrs., Occu : Agriculturist
R/o Yanas, Tq. Nandgaon Kh. Dist. Amravati.

2) Dipali Gajanan Kanse
Aged 30 yrs., Occu : Household
R/o Yanas, Tq. Nandgaon Kh, Dist. Amravati.

...VERSUS...

RESPONDENTS : 1) Additional Commissioner, Amravati Division,
Amravati, Tq. & Dist. Amravati.

2) Additional Collector, Amravati
Tq. & Dist. Amravati.

3) Secretary, Village Panchayat,
Yenas, Tq. Nandgaon, Kh. Dist. Amravati.

4) Krushnarao Ramchandra Kanse
Aged 56 yrs., Occu Agriculturist,
R/o Yenas, Tq. Nandgaon Kh. Dist. Amravati.

WITH

WRIT PETITION NO.4224/2024

PETITIONER : Sau. Ranjana Kiran Choudhary
Aged 49 yrs., Occu : Household
R/o Yanas, Tq. Nandgaon Kh. Dist. Amravati.

...VERSUS...

RESPONDENTS : 1) Additional Commissioner, Amravati Division,
Amravati, Tq. & Dist. Amravati.

2) Additional Collector, Amravati
Tq. & Dist. Amravati.

3) Secretary, Village Panchayat,
Yenas, Tq. Nandgaon, Kh. Dist. Amravati.

4) Krushnarao Ramchandra Kanse
Aged 56 yrs., Occu Agriculturist,
R/o Yenas, Tq. Nandgaon Kh. Dist. Amravati.

Mr. N.A. Gawande, Advocate for petitioners
Ms D.I. Charlewar, AGP for respondent Nos.1 and 2
Mr. S.S. Dhengale, Advocate for respondent No.4

CORAM : SACHIN S. DESHMUKH, J.
DATE : 22/08/2025

ORAL JUDGMENT :

1. The petitioners raise a challenge to the order rendered by the Additional Divisional Commissioner endorsing the order of Additional District Collector allowing complaint seeking disqualification of petitioners under Section 14 (1) (h) of the Maharashtra Village Panchayats Act, 1959 (hereinafter referred to as “ Act of 1959”).

2. The petitioners were elected as members of Gram Panchayat in the year 2021. Thereafter, the determination of property tax was carried out by the Gram Panchayat in the wake of recommendation of Panchayat Raj Committee. Accordingly, the bills were prepared and presented. In order to ensure the recovery of property taxes, a resolution was passed in the meeting of Gram Panchayat to which the petitioners are parties and signatories. Each of

the member present in the meeting has acknowledged the receipt of preparation of bill vis-a-vis its presentation. Having received the bill upon its preparation it was incumbent upon the petitioners herein to pay the bills within the period of 90 days as contemplated under Section 14 (1) (h) of the Act of 1959.

3. On account of failure on the part of the petitioners to pay tax within time, a complaint was presented with the District Collector seeking disqualification of the petitioners for breach of Section 14 (1) (h) of the Act of 1959. The petitioners put forth their say and submitted that bill presented does not bear the date. As such, there was no failure on the part of the petitioners entailing disqualification. The Collector while considering the rival contentions between the litigating sides has allowed the complaint disqualifying the petitioners owing to the failure to pay bills within prescribed time from its presentation as mandated by Section 14 (1) (h) of the Act of 1959 and allowed the complaint disqualifying the petitioners.

4. Aggrieved by the same, an appeal was presented before the Appellate Authority. The Appellate Authority has also concurred with the finding of fact rendered by the Collector and dismissed the appeal presented by the petitioners.

5. In the aforesaid backdrop, the present petitions are presented under Article 227 of the Constitution of India raising

challenge to the order rendered by the Appellate Authority endorsing the order of the Collector.

6. It is the contention of the petitioners that the bill so presented to the petitioners bears only signature, however, does not bear the date, as such, the petitioners cannot be disqualified. In any case the petitioners have paid the amount raised in the bill within the prescribed period.

7. On the contrary, the learned Counsel for the respondents has submitted that admittedly when the petitioners are parties to the resolution passed by the Gram Panchayat wherein every member present in the said meeting has confirmed the preparation of the bill and even its presentation/the receipt of the same, as such, it is not open for the petitioners to contend that the bills do not bear the date and failure to pay the bills within a period of 90 days is evident from receipt of payment. Therefore, prayed to endorse the concurrent finding of fact rendered by the Authorities below in relation to failure on the part of the petitioners to pay the bills so raised within the prescribed period.

8. Having considered the rival contentions of the litigating sides, it is a matter of record that the resolution was passed by the Gram Panchayat to undertake the drive of recovery of taxes, pursuant to recommendations of Panchayat Raj Committee to increase the recovery of taxes. Accordingly, the bills were prepared and presented to every

member of Gram Panchayat present in the meeting. Incidentally, the petitioners are the parties to the said resolution. Having signed the resolution endorsing the preparation of the bills and its presentation, it is not open for the petitioners to retract merely because the bill presented bears the signature endorsing its presentation does not bear the date and further the payment of the tax is at a deferred juncture i.e. beyond the prescribed period of 90 days. Thus, having acknowledged the preparation vis-a-vis presentation of the bills, the contention on behalf of the petitioners cannot be accepted that the bills so presented do not bear the date, as such, there is no failure on the part of the petitioners entailing disqualification. Resultantly, the concurrent findings of facts rendered by the authorities appreciating material placed on record in its proper perspective deserve no interference. As such, the writ petitions are dismissed. Rule stands discharged. No order as to costs.

(SACHIN S. DESHMUKH, J.)

Privel