



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

WRIT PETITION NO.5814/2016

Vilas Gajananrao Chilkewar

Vs.

The Divisional Commissioner (Revenue), Nagpur 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. Abdul Subhan, Advocate for Petitioner.

Mr. N. S. Rao, A.G.P. for Respondent Nos.1 to 4/State.

CORAM : ANIL S. KILOR AND MRS. VRUSHALI V. JOSHI,JJ.

DATED : 06/08/2025.

1. The order dated 05.07.2016 passed by the Collector, Nagpur as regards entertainment tax recoverable from the petitioner, is under challenge on the ground that after receiving the show-cause notice, the petitioner filed reply to the same and pointed out the amount claimed towards entertainment duty, was not recoverable.

2. It is argued that the detailed reply was submitted to the Collector, however, in the impugned order, there is no consideration of any of the points raised by the petitioner. It is, therefore, argued that there is complete non-application of mind to the reply submitted by the petitioner, as such, the order vitiates.

3. On the other hand, the learned A.G.P. strongly opposed the petition and supports the impugned order.

4. In the light of the rival submissions, we have perused the record.

5. It is evident from the record that the petitioner by submitting his explanation points out in detail how the recovery initiated is not proper. The impugned order does not disclose the consideration of the points

raised by the petitioner in its reply/explanation. Thus, we find substance in the submission of the learned Counsel for the petitioner that the case of the petitioner has not been considered by the authority before issuing the impugned order.

6. In that view of the matter, we partly allow the present petition and thereby quash and set aside the order dated 05.07.2016 and remand the matter back to the Collector to decide the same after taking into consideration the reply submitted by the petitioner.

7. It is further directed that before deciding the explanation/reply on show-cause notice, the Collector shall grant opportunity of hearing to the petitioner and also to consider the points raised by the petitioner in the explanation/reply.

8. Accordingly, the writ petition is disposed of

9. The petitioner shall appear before the Collector on 26.08.2025 at 11.00 a.m.

10. The Collector is directed to take decision afresh within two months from the date of appearance of the petitioner.

(MRS.VRUSHALI V. JOSHI, J.)

(ANIL S. KILOR, J.)