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

WRIT PETITION NO. 4622 OF 2025

l Sushikshit Berojgar Seva Sahakari Sanstha Vs. Vidarbha Irrigation Development Corpn, thr Executive Engineer, Water Resources Department, Amravati 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. Subhash Paliwal, Advocate for petitioners.
Mr. P.B. Patil, Advocate for respondent No.1.
Mr. V.G. Bhamburkar, Advocate for respondent No. 2.

CORAM : ANIL S. KILOR & RAJNISH R. VYAS,JJ.

DATED : 19-11-2025.

Heard.

2. Rejection of technical bid of the petitioner for the work namely, “Providing Mankpower To Perform Work Of Labour At LBHR, RBHR, Pump Operator At Upper Wardha Dam”, is under challenge in this petition.

3. There are four grounds as informed to the petitioner for such rejection. One of the grounds is that the petitioner failed to submit acknowledgment of income tax return filed for latest five financial years i.e. 2020-21 to 2024-25. Learned counsel for respondents to justify the rejection on the said ground has pointed out that the acknowledgment filed by the petitioner is not of the financial year 2024-25 but is of the assessment year 2024-25. It is pointed out that in such a case, the acknowledgment of income tax return of assessment year 2025-26 would be relevant as submitted by other bidders including the successful bidder. There is no dispute that to fulfil such requirement, the petitioner ought to have submitted the acknowledgement of income tax return of the assessment year 2025-26. It is the case of the petitioner that since it being cooperative society, financial year of the cooperative society ends on

31st October of each year and therefore, such acknowledgment for assessment year 2025-26 cannot be asked from the cooperative societies like the petitioner.

4. While participating in the tender process, the petitioner had complete knowledge about such condition and he was also aware of the fact that he cannot submit the acknowledgement of income tax return for financial year 2024-25. In that view of the matter, he could have raised challenge to such condition which according to him, cannot made applicable to the cooperative societies on the date when tender notice was issued. No such challenge was raised by the petitioner. Initially, even there was no such ground raised in the petition, however, after pointing out said deficiency by respondent VIDC, such ground was raised by way of rejoinder by the petitioner.

5. In such circumstances, since the petitioner failed on this ground and we find that the rejection of technical bid is justifiable on this ground, we do not want to go into other grounds and test the legality of the decision on other grounds, in the circumstances, petition is dismissed.

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