IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

CIVIL APPLICATION NO. 11499 OF 2026
IN WP/6087/2021

Maharashtra State Electricity Transmission Company Ltd Thr Its Executive Engineer

VERSUS

The State Of Maharashtra And Others

...

WITH

CIVIL APPLICATION NO. 9720 OF 2024
IN WP/6087/2021

Maharashtra State Electricity Transmission Company Ltd Thr Its Executive Engineer

VERSUS

The State Of Maharashtra And Others

...

WITH

CIVIL APPLICATION NO. 11496 OF 2026
IN WP/6087/2021

Maharashtra State Electricity Transmission Company Ltd Thr Its Executive Engineer

VERSUS

The State Of Maharashtra And Others

...

WITH

CIVIL APPLICATION NO. 9721 OF 2024
IN WP/6087/2021

Maharashtra State Electricity Transmission Company Ltd Thr Its Executive Engineer

VERSUS

The State Of Maharashtra And Others

...

WITH

CIVIL APPLICATION NO. 11498 OF 2026
IN WP/6087/2021

Maharashtra State Electricity Transmission Company Ltd Thr Its Executive Engineer

VERSUS

The State Of Maharashtra And Others

...

WITH

WRIT PETITION NO. 6087 OF 2021

Maharashtra State Electricity Transmission Company Ltd Thr Its Executive Engineer

VERSUS

The State Of Maharashtra And Others

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WITH

WRIT PETITION NO. 8600 OF 2025

Maharashtra State Electricity Transmission Company Ltd Through Its Executive Engineer

VERSUS

The State Of Maharashtra Through Its Rural Development And Water Conservation Department And Others

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WITH

CIVIL APPLICATION NO. 11495 OF 2026
IN WP/8600/2025

Maharashtra State Electricity Transmission Company Ltd Through Its Executive Engineer

VERSUS

The State Of Maharashtra Through Its Rural Development And Water Conservation Department And Others

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WITH

CIVIL APPLICATION NO. 11497 OF 2026
IN WP/6087/2021

Maharashtra State Electricity Transmission Company Ltd Thr Its Executive Engineer

VERSUS

The State Of Maharashtra And Others

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- Mr. S. V. Adwant, Advocate for the Petitioners in both Writ Petitions and for the Applicants in all connected Civil Applications.
- Mr. R. S. Wani, AGP for Respondent No. 1 – State.
- Mr. Vijay B. Jagtap, Advocate for Respondent Nos. 2 and 3 in Writ Petition Nos. 6087 of 2021 and 8600 of 2025.
- Mr. P. B. Vikhe, Advocate for Respondent Nos. 4 and 5 in Writ Petition No. 6087 of 2021.

- Mr. Satish Bappasaheb Parnere, Advocate for Respondent No. 5 in Writ Petition Nos. 6087 of 2021 and 8600 of 2025

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CORAM : KISHORE C. SANT & JITENDRA JAIN, JJ.

DATE : 09th OCTOBER, 2026

PER COURT :

ORDER IN CA NO. 11498 OF 2026, CA NO. 11497 OF 2026 AND CA NO. 9721 OF 2024 :-

1. By way of the present Civil Applications, the Petitioner seeks amendment to the Writ Petition in view of subsequent developments.

2. Learned Advocate for the Respondents raises an objection to the proposed amendments.

3. However, considering that the amendments sought are only in respect of subsequent developments, we do not find any difficulty in allowing the Civil Applications.

4. Accordingly, the Civil Applications are **allowed**. Necessary amendments shall be carried out within a period of three weeks from today.

5. The Civil Applications stand disposed of.

ORDER IN CA NO. 11496 OF 2026, CA NO. 11499 OF 2026 AND CA NO. 9720 OF 2024 :-

6. By way of the present Civil Applications, the Petitioner seeks stay of the demand notices issued by the respective Gram Panchayats,

calling upon the Petitioner to pay the amounts towards taxes as specified in the respective notices.

7. Learned Advocate for the Petitioner submits that an important issue of law has been raised in the Writ Petition concerning the validity of certain statutory provisions governing the levy of taxes. He further submits that even assuming the validity of the said provisions is not upheld, the respective Gram Panchayats are required to follow the prescribed procedure before issuing the demand notices. It is submitted that no proper assessment has been carried out by the respective Gram Panchayats by following the prescribed procedure and, therefore, the demands raised are unjustified and the impugned notices deserve to be stayed.

8. Learned Advocates for the Respondents oppose the Civil Applications. They submit that an alternative statutory remedy is available to the Petitioner against the assessment and levy of taxes. However, without exhausting the said remedy, the Petitioner has directly approached this Court. They further submit that, in any event, the Petitioner cannot avoid its liability to pay taxes. It is submitted that the earlier interim relief was vacated by this Court and, therefore, no stay ought to be granted in a fiscal matter.

9. In rejoinder, learned Advocate for the Petitioner submits that though an alternative remedy is available, the Petitioner has

directly approached this Court since the constitutional validity of certain provisions of the Act is under challenge in the Writ Petition, in which Rule has already been granted. He, therefore, submits that the objection regarding the availability of an alternative remedy cannot be sustained at this stage.

10. We have considered the rival submissions. Although the validity of certain statutory provisions is under challenge, this Court has not granted any stay to the operation of the said provisions. Merely because the validity of the statutory provisions is under challenge, the operation of those provisions does not stand stayed. We are conscious that in fiscal matters, the Court should ordinarily be slow in granting interim relief. We are, therefore, not inclined to grant an unconditional stay to the impugned demand notices.

11. However, considering the facts and circumstances of the case, we deem it appropriate to grant conditional relief to the Petitioner. Accordingly, the following order is passed:

ORDER

i. The Civil Applications are partly allowed.

ii. The Petitioner shall deposit 50% of the amounts demanded for the assessment year 2026-2027, as specified in the respective demand notices, with the respective Gram Panchayats within a period of eight weeks from today.

iii. The Petitioner shall furnish bank guarantees for the remaining 50% of the amounts demanded for the assessment year 2026-2027 before the Registry of this Court within a period of eight weeks from today.

iv. Insofar as the amounts which the Petitioner claims to have already paid but which are shown as arrears in the demand notices are concerned, it shall be open to the Petitioner to make appropriate applications for rectification before the respective Gram Panchayats, along with supporting documents. The concerned Gram Panchayats shall consider such applications in accordance with law. In the event of any reduction in the demands upon rectification, the amounts required to be deposited and secured by bank guarantees shall be calculated on the basis of the revised demands.

12. With the aforesaid directions, the Civil Applications stand disposed of.

[JITENDRA JAIN, J.] **[KISHORE C. SANT, J.]**