IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

912 WRIT PETITION NO. 13764 OF 2026

PADVI PRAKASHBHAI VASUBHAI
VERSUS
THE STATE OF MAHARASHTRA THR SECRETARY AND ANOTHER
…

AND
913 WRIT PETITION NO. 13767 OF 2026

GULAM MERU SUMLA
VERSUS
THE STATE OF MAHARASHTRA AND ANOTHER
...
Advocate for Petitioners : Mr. Hanmant Patil
h/f. Mr. Deshmukh Bhausaheb Sadashivrao
AGP for Respondent/s – State : Mr. K.S. Patil and Ms. Preeti Diggikar
…

CORAM : MANJUSHA DESHPANDE, J.

DATE : 08TH OCTOBER, 2026

PER COURT :

1. These two Writ Petitions have been filed by the respective Petitioners, who raise a common issue.

2. The vehicles i.e. trucks belonging to the Petitioners with registration nos. MH-39-AC-5817 and MH-39-AC-2817, which were used for transportation of various materials including Gitti, Murum and

Sand, were plying with finished product Gitti / Khadi. The aforementioned finished product ‘Gitti’ was purchased, from the authorized Crusher/ Washeries who was a license holder namely ‘Padadi Tedgya Kotya’. While it was proceeding towards the destination at Nashik, it was apprehended by the Respondent no. 2 / Authority and panchanma was conducted. The vehicles along with the Gitti were seized after conducting panchnama on 13.08.2026. After conducting the panchnama, the notices came to be issued to the Petitioners by Assistant Collctor, Taloda, on 19.08.2026, calling upon the Petitioners as to why penalty under Section 48 (7) (8) of the Maharashtra Land Revenue Code, should not be imposed on the Petitioners for breach of the aforementioned Sections.

3. In response to the notice dated 19.08.2026, the Petitioners have filed their response bringing it to the notice of the Assistant Collector, Taloda, that the vehicles seized by them was carrying Gitti / Khadi, which is finished product. There is no provision which requires transport pass for the finished product. Therefore, seizure of vehicles for transporting Gitti / Khadi is illegal, and vehicles should be released. However, without taking into consideration the oral request as well as the explanations tendered by the respective Petitioners in response to the

show notice dated 19.08.2026, the impugned order dated 03.09.2026, has been passed by the Deputy Collector, Taloda, imposing penalty of Rs. 2,30,895/- upon the Petitioners. The learned Advocate for the Petitioners submits that although an alternative remedy of filing an Appeal exists, the penalty itself cannot be imposed on the finished product as there is no provision under the law to do so. The Petitioners have approached this Court, since the order is passed by the Deputy Collector without jurisdiction.

4. In support of his submissions, learned Advocate is relying on the decision of this Court in the case of ***Vishal S/o. Laxman Shinde Versus The State of Maharashtra and Others,*** in Writ Petition no. 8194/2022, wherein this Court has observed that 'Gitti' is not a mineral product, still the Authorities are passing the orders seizing the vehicles in which the Gitti is transported in flagrant violation of the judgment and orders of the Division Bench, as well as Single Judge with the aforementioned observations, the penalty imposed by the Revenue Authority has been set aside.

5. According to the learned Advocate for the Petitioners, after going through the impugned judgment ***Vishal S/o. Laxman Shinde*** (supra), as well as catena of decision delivered by this Court the settled position

of law that emerges is that the Gitti / Khadi does not fall under the category of mineral and it is a finished product. Any penalty cannot be imposed for transportation of the aforementioned product just because there is no transport pass which in fact, is not necessary.

6. Learned AGP oppose the relief claimed by the Petitioners and contended that an appropriate order has been passed by the Deputy Collector.

7. After hearing the respective parties and going through the documents placed on record, I find that the panchnama of both the vehicles in two respective Writ Petitions was conducted on 13.08.2026, after intercepting vehicles which were carrying Gitti / Khadi. After which, the show cause notice was issued on 19.08.2026, calling upon the Petitioners to explain within three days as to why the penalty of Rs. 2,30,895/- should not be imposed upon them.

8. In response to the show cause notice dated 19.08.2026, the Petitioners have responded by submitting the explanations on 20.08.2026, itself. In the explanation, it was brought to the attention of the authorities that the Gitti / Khadi was purchased from an authorized agency, and that they held a valid purchase receipt showing the royalty

paid, as stated in the bill. The bill has been annexed to the explanation submitted in response to the show cause notice. Without taking into consideration the explanation tendered by the Petitioners, the order imposing penalty of Rs. 2,30,895/- each, has been imposed by the Deputy Collector, Taloda.

9. While dealing with an identical situation, this Court has passed an order relying on the Division Bench's judgment of this Court in case of ***Vishal S/o. Laxman Shinde*** (supra), wherein the Division Bench of this Court has held that the term 'gravel' which is used in the company of several other products which are defined as 'minerals' clearly refers to gravel in the natural form found in the river-bed, etc. Moreover, the Division Bench has further held that 'Gitti' or 'metal stone' is a finished product. Thus, the view taken by the Division Bench needs to be followed.

9. Similar view has been taken by this Court in the case of ***Ramakant Krishna Patil Versus The State of Maharashtra and Others,*** in Writ Petition no. 10744/2022 and in the case of ***Altaf Baldar Shah Versus The State of Maharashtra and Others,*** in Writ Petition no. 5762/2026.

10. Considering the catena of decisions placed on record along with the Writ Petitions, it is evident that the legal position is very much clear. The ‘Gitti’ seized by the Respondents, does not come under the definition of mineral, it is a finished product, the royalty for which is already paid when buying it. Thus, penalty on ‘Gitti’ cannot be imposed. Consequently, the impugned order passed by the Deputy Collector, Taloda, become unsustainable since the action taken by Respondent no. 2 / Authority, as well as the passing of the orders placed thereon are without jurisdiction.

11. In the result, both the Writ Petitions are allowed in terms of prayer clause ‘B’.

12. Writ Petitions stand disposed of.

(MANJUSHA DESHPANDE, J.)

SPC