

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.640 OF 2026

Axis Bank Limited through its PoA Holder Vishal
Vitthal Yadav ... Petitioner
Vs.
State of Maharashtra and another ... Respondents

Mr. Alok D. Mishra for Petitioner.

Ms. Ashwini A. Purav, AGP for Respondent - State.

**CORAM : MANISH PITALE &
SHREERAM V. SHIRSAT, JJ.
DATE : JANUARY 21, 2026**

P.C. :

. Heard Mr. Mishra, learned counsel for the petitioner bank.

2. By this petition, the petitioner is seeking a direction against respondent No.1 through the Deputy Commissioner of State Tax (GST) to remove the lien / charge in respect of the subject flat.

3. According to the petitioner bank, since the charge on the said flat was duly registered with the Central Registry of Securitization Asset Reconstruction and Security Interest of India (CERSAI) on 10.04.2018 itself, and the bank had proceeded under the provisions of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (Securitization Act), as a consequence of which, physical possession of the flat was already taken, the respondent No.1 cannot claim any priority or charge over the subject flat. Reliance is placed on Full Bench judgement of this Court in the case of *Jalgaon Janta Sahakari Bank Ltd. and another Vs. Joint Commissioner of Sales Tax and another*, **2022 SCC OnLine Bom 1767**.

4. Considering the law laid down by the aforesaid Full Bench judgement of this Court, it appears that the issue is squarely covered in favour of the petitioner bank.

5. Hence, issue notice for final disposal, returnable on 18.02.2026, to be included in the supplementary list.

6. Ms. Purav, learned AGP waives notice on behalf of respondent No.1.

7. Additionally, the petitioner shall serve respondent No.2 by way of private service and file an affidavit of service before the next date of listing.

8. Reply affidavit, if any, be filed before the returnable date.

(SHREERAM V. SHIRSAT, J.)

(MANISH PITALE, J.)

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