IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 16513 OF 2025

Mark Solutions ...Petitioner
Versus
State Of Maharashtra Thr
Government Pleader And Ors ...Respondents

Mr. Brijesh Pathak a/w. Ms. Anjali Joshi, for Petitioner.

Ms. Shruti D. Vyas Addl.G.P. a/w. Mr. Aditya R. Deolekar, AGP for Respondent No.1 to 3/State.

CORAM: G. S. KULKARNI & AARTI SATHE, JJ.

DATE: 16 APRIL 2026

P.C.

1. The Petitioner is aggrieved by an order dated 20 November 2025, whereby the application for amendment of the Petitioner's registered address has been rejected. We have perused the reasons recorded in the said order.

2. Our attention is drawn to a letter dated 3 October 2025 addressed by the Petitioner to the Commissioner of State Tax, wherein it is categorically alleged that there was a demand for illegal gratification of Rs. 50,000/-. The said allegations, have been reiterated on the record of the present proceedings, placed on solemn affirmation. If it is true, indeed it is a very serious matter albeit the issue in the present proceedings as brought to the Court by the petitioner who is a small entrepreneur, is quite trivial.

3. Considering the record of the present proceedings, although a reply affidavit

is filed by the Commissioner, we adjourn the present Petition while directing the Commissioner of State Tax to consider whether the rejection of the application for amendment particularly in light of the Petitioner's contention that a fully operational business is being carried on at the said premises, was at all justified, when tested on an inspection of the premises. The Commissioner shall file an affidavit on the adjourned date of hearing, addressing whether the approach and reasons set out in the impugned order are really correct. The Commissioner of State Tax shall also examine whether against the concerned officer any other complaint has been received.

4. We have passed the above order being dissatisfied with the affidavit filed by the Commissioner of State Tax and the manner in which the Petitioner's complaint has been investigated departmentally, culminating into a clean chit being granted to the concerned officer, more particularly when the demand was of an illegal gratification/bribe. It is difficult to believe that for such small issue of change of the registered address, the Petitioner would go on the record to make such complaint. In fact we deserve citizens who echo their voices against the corrupt officials. In our opinion, the statements made by the Commissioner in the affidavit appear to be totally unacceptable and/or an absolute farce and cannot be recognized in any manner whatsoever in law. Considering the fact that an allegation of corruption was being departmentally dealt and wrapped up. It is not easy for any citizen to approach the Court on solemn affirmation and make allegations regarding a demand for illegal gratification and that too on such minor issue, subject matter of the present proceedings. Thus the manner in which the complaint has been

concluded by the Commissioner cannot be accepted. It would have been appropriate for the Commissioner to refer the matter to the Anti-Corruption Bureau so that necessary proceedings could be initiated in respect of the alleged demand for illegal gratification. There cannot be an approach to shield the officers of the department in such manner.

5. Stand over to **23 April 2026**. *FOB.*

(AARTI SATHE, J.) **(G. S. KULKARNI, J.)**