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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 2182 OF 2026

Canara Bank
Versus
State Of Maharashtra & Ors

...Petitioner
...Respondents

Mr. O. A. Das for the Petitioner.
Smt. Tanu N. Bhatia, AGP for the Respondent-State

**CORAM: MANISH PITALE &
SHREERAM V. SHIRSAT, JJ.**

DATE: 18th FEBRUARY 2026

P.C.

1. Heard learned Counsel for the Petitioner-Bank.
2. The Petitioner claims that as per the law laid down by the full Bench Judgment in **Jalgaon Janta Sahakari Bank Ltd and Ors vs. Joint Commissioner of Sales Tax and Ors. [(2022) SCC Online Bom 1767]**, its dues have priority over the dues claimed by the Respondent No. 2.
3. Issue notice for final disposal, returnable on 26/03/2026.
4. Learned AGP waives notice on behalf of Respondent No. 1.
5. The Petitioner-bank is additionally permitted to serve the Respondent Nos. 2 to 8 by way of private service and to file an affidavit of service before the next date of hearing.

(SHREERAM V. SHIRSAT, J.)

(MANISH PITALE, J.)