2026:BHC-NAG:2067

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY,
NAGPUR BENCH, NAGPUR.**

WRIT PETITION NO. 6772 OF 2025

Shruti Ankush Uikey, Aged 43 years, Occ: Household,
R/o Borgaon Dhande, Tq. Dhamangaon Railway, Dist. Amravati. **PETITIONER**

VERSUS

1. State of Maharashtra, Through Additional Commissioner, Amravati Division, Amravati.

2. Additional Collector, Amravati District Amravati.

3. Gram Panchayat Borgaon Dhande, Tq. Dhamangaon Railway, Dist. Amravati. Through its Secretary.

4. Ashok Ramchandra Dabale, Aged 64 years, Occ: Labourer, R/o Borgaon Dhande, Tq. Dhamangaon Railway, Dist. Amravati. **RESPONDENTS**

Shri Devdutt Gawande, counsel for the petitioner.
Shri H.R. Dhumale, Assistant Government Pleader for the respondent nos.1 and 2.
Shri V.R. Deshpande, counsel for the respondent no.4.

CORAM : PRAFULLA S. KHUBALKAR, J.

DATE : JANUARY 30, 2026

ORAL JUDGMENT

RULE. Rule is made returnable forthwith and heard finally with consent of the learned counsel for the parties.

2. By this petition, the petitioner challenges the orders passed by the Additional Collector and the Additional Commissioner disqualifying the petitioner as Member of Gram Panchayat under the provisions of Section 14(1)(h) of the Maharashtra Village Panchayats Act, 1958 (for short, 'the Act of 1958').

3. The petitioner was elected as Member of Gram Panchayat Borgaon Dhande and was later on elected as Sarpanch. The respondent no.4 filed an application before the Additional Collector seeking disqualification of the petitioner as Member of the Gram Panchayat alleging failure to pay the taxes within the stipulated time. The proceedings were initiated before the Additional Collector and by order dated 17.07.2025 the petitioner was disqualified as Member of the Gram Panchayat. The petitioner challenged the said order by way of appeal under Section 16(2) of the Act of 1958 before the Additional Commissioner which came to be rejected by order dated 15.10.2025. The petitioner has challenged both these orders by way of instant petition.

4. The primary contention canvassed by the learned counsel for the petitioner is that the notice of demand of taxes was not issued in accordance with the provisions of Section 129 of the Act of 1958 and the demand for taxes provided only fifteen days time for payment and as such, the said demand bill cannot be made the basis for disqualifying the petitioner. He submitted that the provisions of Section 14(1)(h) provide for ninety days time for payment of taxes however the demand bills giving only fifteen days time could not attract disqualification under Section 14(1)(h) of the Act of 1958. Apart from this, he also submitted that the demand bills were not served on the petitioner personally and hence she cannot be held to be disqualified for non-payment of taxes within time. In support of his submissions, he relied on the judgment of the Coordinate Bench of this Court in ***Arun Vaman Kane Versus State of***

Maharashtra & Others [**1997(2) Mh.L.J. 756**] and the judgment in ***Manisha Raju Rathod Versus The State of Maharashtra & Others*** [**Writ Petition No.6361 of 2023 alongwith connected Writ Petition**], dated 21.09.2023. By inviting attention to the legal position as laid down in the aforesaid judgments, he submitted that when any legal action of quasi judicial authority is regulated by the law then the procedure has to be followed mandatorily, particularly when such actions have drastic penal consequences of holding a person disqualified as Member of the Village Panchayat.

5. While opposing the petition, the learned Assistant Government Pleader as well as the learned counsel for the respondent no.4 submitted that the petitioner has failed to pay the taxes within the time prescribed by law and as such has incurred disqualification. They submitted that the demand bills although granted fifteen days time for payment of taxes, however the petitioner was bound to pay the taxes within the period of ninety days from the date of demand to avoid disqualification. They therefore submitted that mere mention of fifteen days in the demand bill cannot be the reason to conclude that the demand bill is defective on that count. In support of his contentions, the learned Assistant Government Pleader relied on the judgment of the Coordinate Bench of this Court in ***Ramrao Chudaman Patil Versus The State of Maharashtra & Others*** [**Writ Petition No.2163 of 2006 alongwith connected Writ Petition**], dated 01.12.2006.

6. While considering the controversy involved, it has to be seen that undisputedly the petitioner has failed to pay the taxes within the time period of ninety days from the date of demand. The demand bill calls upon the person concerned to pay the taxes within fifteen days, as can be seen from the documents at Annexure-IV (Page No.30), placed on record. It has to be seen that the provisions of Section 14(1)(h) of the Act of 1958 provides for disqualification for failure to pay any tax or fee within three months from the date on which such tax or fee is demanded. Pertinent to note, the demand bills were served on the brother-in-law of the petitioner as recorded by the Authorities and as such the service of demand notice is not even disputed by the petitioner. It is also not in dispute that the petitioner has failed to pay the taxes under the demand notice within a period of three months from such demand. The primary contention of the counsel for the petitioner that the demand bill did not mention period of three months and hence the demand bills are defective cannot be accepted in view of the aforesaid undisputed facts.

7. While considering the identical issue, the Coordinate Bench of this Court in ***Ramrao Chudaman Patil*** (supra) has relied upon the judgment of the Division Bench in ***Rameshwar Ramaji Rewatkar & Others Versus Dilip Tulsiram Rewatkar & Others*** [**2006(5) Mh.L.J. 292**] in which the position of law is set at rest. It has been observed that the amount of tax or fee if paid by the Member within three months from the last day of the demand period, then the Member cannot be disqualified. It is held by the Division

Bench that the defaulting Member would get a period of fifteen days as indicated in each demand notice from the date of service of notice and the period of three months further as envisaged in sub clause (h) of Section 14(1) of the Act. If it is demonstrated that the payment was made within the aforesaid period then the disqualification is not attracted.

8. In the instant case, undisputedly, the demand bills were served upon the petitioner's brother-in-law and the petitioner has failed to pay the same within the period of three months as required by Section 14(1)(h) of the Act of 1958. The Authorities have rightly considered all the relevant aspects and having found that the petitioner has failed to pay the taxes demanded within the time stipulated, have ordered disqualification of the petitioner as Member of the Gram Panchayat. A perusal of the orders passed by the Additional Collector as well as the Additional Commissioner reflects that the Authorities have considered all the factual and relevant aspects and there is no perversity with the impugned orders.

9. The position of law as laid down in ***Arun Vaman Kane*** and ***Manisha Raju Rathod*** (supra) and relied upon by the counsel for the petitioner is not disputed, however, it is pertinent to note that in ***Arun Vaman Kane*** (supra), the payment was not made within three months from the date of demand and the Member was held to be disqualified. Further in ***Manisha Raju Rathod*** (supra), the demand notice was not issued and served upon her and as such the reliance placed on both these judgments is misplaced.

10. In view of above mentioned factual and legal aspects, no interference is warranted under Article 227 of the Constitution of India with the impugned orders. The writ petition is dismissed with no order as to costs. Rule stands discharged.

(PRAFULLA S. KHUBALKAR, J.)

APTE