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

WRIT PETITION NO.2041 OF 2026

RAJENDRAKUMAR S/O. BRIJKISHOR JAISWAL

VS

THE COLLECTOR, AKOLA AND OTHERS

Office Notes, Office Memoranda of Coram,
appearances, Court's orders or directions
and Registrar's orders

Court's or Judge's orders

Mr. A.R. Deshpande, Advocate for the petitioner/s
Ms T.H. Khan, AGP for the respondent/State

CORAM : ANIL S. KILOR AND RAJ D. WAKODE, JJ.

DATE : 09.03.2026

1. Heard the learned counsel for the petitioner.
2. The petitioner has approached this Court by praying following reliefs :

A) To hold and declare that the Respondents have no propriety in law to levy interest on renewal of license fees in the present case and that the petitioner is entitled to receive refund of amount of Rs. 10,64,750/- and Rs. 4,68,060/- alongwith interest paid by the petitioner under protest towards interest demanded alongwith the license renewal fees, by setting aside demand made vide letter dt. 25.4.2025 (Ann.F) issued by Respondent no.3;

B) Direct the respondents to forthwith refund of amount of Rs. 10,64,750/- and Rs. 4,68,060/- alongwith prevailing interest rates of nationalized banks to the petitioner; or to adjust it during renewal of license in this year

C) Hold and declare that the petitioner is entitled to receive refund of amount of Rs. 5,00,000/- alongwith prevailing interest rates of nationalized banks, deposited by the petitioner with the respondents towards costs as directed by this Hon'ble Court vide Judgment dt. 26.8.2024 in W.P. Nos. 5636/2023 and W.P. No. 5637/2023;

D) Direct the respondents to forthwith refund of amount of

5,00,000/- alongwith prevailing interest rates of nationalized banks to the petitioner; E. & F. (...)"

3. However, the perusal of the present petition reveals that similar reliefs have already been sought by the petitioner before respondent No.1 – the Collector, Akola, and respondent No.2 – the Superintendent of State Excise, Akola, by submitting detailed representations (pages 57 and 103), dated 20.02.2026. The petitioner, apart from raising various grounds in the said representations, has also relied upon the judgments/orders of this Court as well as the Hon'ble Supreme Court of India, in support of his claim.

4. The learned counsel for the petitioner submits that the aforesaid representations have not yet been decided. It is further submitted that the decision on the said representations involves financial implications pertaining to the current financial year 2025–26, which is due to expire on 31.03.2026.

5. Hence, we deem it appropriate to direct respondent Nos.1 and 2 to consider and decide the aforesaid representations (pages 57 and 103) dated 20.02.2026, within a period of two weeks from the date of receipt of this order.

6. We further direct respondent Nos.1 and 2 to treat the present petition as a representation for the aforesaid reliefs, and to consider and decide the said representation on its

own merits, in accordance with law, and in the light of the judgments/orders of this Court as well as the Hon'ble Supreme Court of India.

7. The learned counsel for the petitioner undertakes to furnish copy of this order to the respondent Nos.1 and 2 within one week from today.

8. The decision taken shall be communicated to the petitioner within one week from the date of such decision.

Accordingly, the writ petition is **disposed of** in the above terms. No order as to costs.

(RAJ D. WAKODE, J.)

(ANIL S. KILOR, J.)