

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 4361 OF 2008

Central Warehousing Corporation .. Petitioners.

vs.

Sarpanch – Gram Panchayat ,

Bhendkal & Ors. .. Respondents.

Ms. S.I. Shah i/by M/s. S.I. Shah & Co. for the petitioners.

Mr. C.G. Gavnekar for Respondent No. 1.

Mr. S.R. Nargolkar, AGP., for Respondent No. 3.

CORAM : J.N. PATEL &

SMT. MRIDULA BHATKAR, JJ.

DATE : 30th JUNE, 2009.

P.C. :

The petitioners are challenging the levy of tax on the property by the respondent Gram Panchayat in terms of the demand notice for the year 2001-2002 to 2008-2009 which is in the sum of Rs. 1,67,00,000/-. The petitioners have an alternative remedy under sub-

section (5) of Section 124 of the Bombay Village Panchayat Act, 1958 to challenge the impugned notice of demand.

2. In so far as the petitioners challenge to the authority of the respondent Gram Panchayat to levy taxes on the property is concerned, it is no more *res integra* in view of the decision of this Court in the case of BIMA Office Premises Co-operative Society etc., vs. Kalamboli Village Panchayat and Ors., etc. decided on 23.11.2000 (Writ Petition No. 2701 and 2946 of 2000). Therefore, we dismiss this petition with liberty to the petitioners to approach the appellate authority under the Bombay Village Panchayat Act, 1958 in accordance with law. All issues and contentions are kept open.

(J.N. PATEL, J.)

(SMT. MRIDULA BHATKAR, J.)