

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 3577 OF 2025

Sharad Ashok Agarwal .. Petitioner

V/s.

The State of Maharashtra Thr G.P. and .. Respondents
Ors

Mr. Abhinav A. Bhalekar, for the Petitioner.

Mr. S. H. Kankal, AGP for Respondent Nos. 1 to -State.

Ms. Aarti Nimbalkar, for Respondent No. 4 - Union Bank of India.

Ms. Ketan Joshi, for Respondent No. 6.

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

DATE : 17TH FEBRUARY 2026.

PC:

1. The learned AGP appearing for Respondent Nos. 1 to 3 submits that a short adjournment may be granted to place on record reply affidavit along with documents, which would demonstrate that the petitioner (auction purchaser) cannot rely upon Full Bench judgment of this Court in the case of *Jalgaon Janta Sahakari Bank Ltd. and Ors versus Joint Commissioner of Sales Tax and Ors*¹, for the reason that the first charge of the Tax Authorities was clearly brought to the notice of the Respondent No. 4 - secured creditor bank and the notice for

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auction clearly brought out the said fact. Since, the auction was conducted on as is where is what is basis, the auction purchaser cannot escape the liability of payment of legitimate dues of the sales Tax Department. Learned counsel for the petitioner (auction purchaser) disputes the contentions raised by the learned AGP

2. The reply affidavit along with documents be placed on record within two weeks from today. No further time shall be granted.

3. List for further consideration on 13th March 2026, 'High on Board.'

(SHREERAM V. SHIRSAT, J.)

(MANISH PITALE, J.)