IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 4918 OF 2026

DUROVALVES INDIA PRIVATE LIMITED THROUGH ITS AUTHORIZED REPRESENTATIVE

VERSUS

THE STATE OF MAHARASHTRA AND ANOTHER

...

Ms. Surekha N. Devmane (Munde), Advocate for the Petitioner
Mr. S. R. Wakle, AGP for Respondent/State

...

CORAM : NITIN B. SURYAWANSHI AND
VAISHALI PATIL JADHAV, JJ.

DATE : 04th MAY, 2026

PER COURT :

1. The issue raised in this petition is whether sales tax is payable on the electricity generated by captive consumers for their own consumption.

2. By relying on the interim order passed by the Principal Seat in Writ Petition No. 9993 of 2026 and connected matters (Amba River Coke Limited Vs. The Maharashtra State Electricity Distribution Co. Ltd. & Ors.) interim stay is sought.

3. Having heard learned advocate for petitioner and learned AGP for the State and on perusal of relevant provisions of the Maharashtra Tax on Sale on Electricity Act, 1963, we are of the considered view that a case is made out for grant of interim relief.

4. Issue notice to the respondents, returnable on 22/07/2026.

5. Learned AGP waives service of notice for respondent No. 1 – State.

6. In addition, private service is permitted to serve respondent No.2, as per rules.

7. Until further orders, there shall be ad-interim relief in terms of prayer clause ‘(d)’. So also, there shall be stay to the recovery of amount in terms of the bill issued to the petitioner and respondent No.2 is restrained from disconnecting the electricity supply of petitioner for non-payment of levied tax on sale of electricity and debit bill adjustment reflected in the electricity bill.

(VAISHALI PATIL JADHAV, J.) **(NITIN B. SURYAWANSHI, J.)**