



drp

IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO.5294 OF 2026

Klassic Wheels Limited Through its Authorized
Representative Sunit R. Munot and Another

PETITIONERS

VERSUS

The State of Maharashtra and Others

RESPONDENTS

.....
Mr. Amol K. Gawali, Advocate for the Petitioners
Mrs. R. P. Gour, AGP for Respondent - State
.....

[CORAM : NITIN B. SURYAWANSHI, &
VAISHALI PATIL-JADHAV, J. J.]

DATE : 8th MAY, 2026

ORDER :

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 V/s the Maharashtra State Electricity Distribution Co. Ltd., and Others*), interim stay is sought
3. Having heard learned Advocate for the Petitioner and learned AGP for the State and on perusal of relevant provisions

of the Maharashtra Tax on Sale of 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 22nd July, 2026.

5. Learned AGP waives service of notice for Respondent No.1.

6. In addition to Court process, the Petitioners are permitted to serve Respondent No.2, privately, as per rules.

7. There shall be *ad interim* relief in terms of prayer clause "d" until further orders. 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 the Petitioner for non-payment of levied tax on sale of electricity and debit bill adjustment reflected in the electricity bill.

[VAISHALI PATIL-JADHAV]
JUDGE

[NITIN B. SURYAWANSHI]
JUDGE