

Priyanka

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.1830 OF 2015

IVRCL Limited formerly known as	]	
IVRCL Infrastructure & Projects Ltd.,	]	
a Company duly incorporated under	]	
the provisions of Companies Act,	]	
and having its registered office at	]	
M-22/3 RT Vijay Nagar Colony,	]	
Hyderabad-500 057 and a branch	]	
Office at 1 st floor, Lansnar Residency	]	
Plot No.G84, Sector 20, CBD Belapur	]	
Navi Mumbai 400 614.	]	... Petitioner

Versus

- | | | | |
|----|--|---|--|
| 1. | State of Maharashtra |] | |
| 2. | Sub-Divisional Officer, Mumbai |] | |
| | Suburban District, an officers |] | |
| | Appointed under the provisions of |] | |
| | Maharashtra Land Revenue Code |] | |
| | And having its office at Administrative |] | |
| | Building, 9 th floor, Near Chetna |] | |
| | College, Bandra (East), |] | |
| | Mumbai 400 051. |] | |
| 3. | Tahsildar (Kurla), having its office at |] | |
| | Mulund College of Commerce, Corner |] | |
| | Topiwalla College Compound, |] | |
| | Nayadu Road, Mulund (W), |] | |
| | Mumbai 400 080. |] | |

- | | | | |
|----|-----------------------------------|---|----------------|
| 4. | Collector (Appeals), |] | |
| | Mumbai Suburban District, |] | |
| | Bandra (East), Mumbai 400 051. |] | |
| 5. | Addl. Commissioner, |] | |
| | Konkan Division, Old Secretariat, |] | |
| | Jehangir Art Gallery, |] | |
| | Mumbai 400 023. |] | ...Respondents |

Ms. Shilpa Kapil a/w Adv. Shruti Bhatt for the Petitioner.

Ms. Jyoti Chavan, Addl. G.P. for Respondent Nos. 1 to 5 – State.

CORAM : KAMAL KHATA, J.
RESERVED ON : 15th June 2026.
PRONOUNCED ON : 22nd June 2026.

JUDGMENT :

1) The present Petition lamentably is the second round of litigation. In the first round, the Petitioner had challenged the Order dated 30th March 2013 and Demand Notice dated 29th April 2013 in Writ Petition No.1456 of 2013. By an Order dated 13th September 2013 the matter was remitted back to the Respondents No. 5 (Additional Commissioner) for *de novo* consideration.

2) The Additional Commissioner reheard the matter and passed the impugned Order dated 14th November 2014. A Demand Notice dated 13th January 2015 was issued calling upon the Petitioner to make payment of an amount of ₹54,08,811/-.

3) The Petitioner's concern is about the mechanical and

casual approach on the part of the concerned authorities as they have wrongfully applied the provisions of Section 48(7) of the Maharashtra Land Revenue Code, 1966 (MLRC) for the Petitioner's act of transferring the excavated material from one part of the campus to the other.

Brief facts :

4) The Petitioner being in the business of construction of road and other infrastructure products, was awarded a work order No. DCSE/HEAD/(PCD)/IITB/WO/C&C/325/01-10 dated 12th January 2010 by Department of Atomic Energy, Government of India through Directorate of Construction Services and Estate Management for the construction of the 'Computer Center and Computer Sciences and Engineering Complex' including internal Public Health Works and PVC Conduit System for electrical for IIT, Powai at Mumbai. The said work order contemplated the work to be completed within a period of 18 months upon the terms and conditions stated therein. The relevant part of the work order is reproduced herein below:

"Disposing off the surplus excavated materials by mechanical transport lead upto 3 KM to the nearby dumping pits / dumping areas with in IIT campus as identified by statutory authorities, including all leads, lifts, loading, unloading, stacking, spreading, leveling etc. complete as per specifications and as directed by the EIC"

5) As per the clause, the surplus excavated material was to be disposed of within 3 kms in the dumping pits and areas within the IIT campus. The Petitioner carried out the work strictly in accordance with the terms and conditions and directions issued by the Senior Project Engineer of the Directorate of Construction Services and Estate Management and as per the condition, kept the excavated material within the IIT campus. Despite carrying out the work in accordance with the work order, the Sub-Divisional Officer (SDO) issued a Show Cause Notice dated 22nd October 2010 alleging that the Petitioner had excavated 3800 brass of minor minerals unauthorizedly. The Show Cause Notice issued under Section 29(4) of the Mumbai Minor Minerals Act, 1955 alleging that the Petitioners had failed to obtain necessary permission from the office of the Sub-Divisional Officer. The Show Cause Notice held the Petitioner liable for penal action under Section 48(7) of MLRC.

6) The Petitioner attended the inquiry on 25th October 2010 and asked the SDO to grant them time to respond to the Show Cause Notice which would be issued through their legal department. However, the said time was refused on the ground that it was merely a formality for the purposes of revenue records. In the said meeting the Petitioner's Representative was asked some questions about the excavation which was noted down by the Respondent No.2. The

Representative of the Petitioner clearly informed the Respondent that they have not committed any offence or violation of the said work order and that the excavation work was carried out solely for the purpose of erecting building as per the work order. Without noting any of the submissions of the Representative of the Petitioner, the SDO asked the Representative to sign a statement maintaining that this inquiry and recording was a formality for the purposes of revenue and other records.

7) Believing the SDO, the Petitioner continued the construction work in the IIT, Powai campus. Despite being informed that the inquiry was merely a formality, the SDO issued an Order dated 1st November 2010 imposing a penalty of ₹ 54,08,811/- on the Petitioner for not obtaining permission for excavation as the ownership of minor minerals vested in the Government.

8) The Demand Notice was issued on 6th December 2010 requiring the Petitioner to pay the penalty amount within a period of 7 days failing which necessary action for recovery of the same would be initiated. This communication was brought to the attention of the Senior Project Engineer of Directorate of Construction, Services and Estate Management, Department of Atomic Energy, Government of India, who was requested to issue a certificate stating that the excavated material was kept within the IIT campus for the purpose of

leveling the low lying areas as per the aforesaid terms of the work order. Accordingly, the Senior Project Engineer by his letter dated 4th January 2011 addressed to the Petitioner categorically and unambiguously confirmed that all excavated material from the said work was kept within the IIT campus.

9) Aggrieved by this decision the Petitioner filed an Appeal before the Collector. Even after hearing the Advocate for the Petitioner, the Collector confirmed the order of the SDO by order dated 10th March 2011. Aggrieved by the same, the Petitioner preferred an Appeal before the Additional Commissioner who also dismissed the Appeal and upheld the order of the Collector vide an Order dated 30th March 2011. Upon the dismissal of the Appeal, the Tahsildar issued a Demand Notice dated 24th April 2013 once again calling upon the Petitioner to make a payment of ₹ 54,08,811/-. This order and notice were challenged in Writ Petition No. 1456 of 2013 by the Petitioner.

10) Without communicating the Order of the Additional Commissioner's Order dated 14th November 2014, a Demand Notice dated 13th January 2015 was issued to the Petitioner on 15th July 2015 calling upon them to pay the penalty of ₹54,08,811/-. It is in these circumstances; the present Petition is filed.

11) Ms. Kapil representing the Petitioner submits that there is no dispute about the fact that the excavation was done and the

excavated material was kept within the campus of IIT, Powai. This work was being carried out as per the work order issued by the Government of India through the Department of Atomic Energy and their Directorate of Construction of Services and Estate Management.

12) She submits that the provisions of Section 48(7) of MLRC do not apply to the Petitioner as the work does not qualify as work contemplated under the said Section. She contends that IIT have been in possession of the said land since its specific allotment. Therefore, State Government does not have a reservation for the earth found on the said land. Consequently, the interpretation that: digging the land for creating a foundation is equal to excavating mineral products, given by the authorities frustrates the very intention of the grant in favour of IIT.

13) She submits that the express condition of the contract was that the surplus excavated material was to be disposed by mechanically transporting the same to the nearby dumping pits within the three kilometers radius that was identified by the statutory authorities. The Petitioner, therefore, acted in accordance with the express terms of the contract for disposing the excavated material within the IIT campus. The concerned authorities failed to appreciate that the Petitioner was carrying out the work as a sub-contractor and therefore was an agent of a disclosed principle; who was not liable for

any act of commission of offence or violation by the principal.

14) She further submitted that the Petitioner cannot be held liable for violating any statutory provisions when they have followed the express mandate under the works contract / Order. The Show Cause Notice, if any, ought to have been served upon the Directorate of Construction, Services and Estate Management, Government of India, Department of Atomic Energy and not to the Petitioner. The excavated material was used for the purposes of leveling the low-lying areas within the campus of IIT, Bombay.

15) She further submits that the Notification dated 11th May 2015 issued by the Revenue and Forest Department under the Mines and Minerals (Development and Regulation) Act, 1957 State Government restricts the levy of any penalty in such cases and therefore, the concerned authorities were not justified in imposing the said penalty. Further, there was no documentary or other evidence to show that the Petitioner had taken the excavated material beyond the IIT campus. Therefore, as it was within the campus, no permission from the competent authority was required as such. Accordingly, she contends that the impugned Order is arbitrary, perverse and fails to consider the facts and circumstances of the case and material on record and consequently the order deserves to be set aside.

16) In support of her contentions, she relies upon the following

Judgments:

- i) *AIGP Developers Pune Private Limited Vs. State of Maharashtra*¹

Held: 34. Therefore, for the aforesaid reasons, in conclusion, we hold the following:

34.1. Earth that is extracted while developing a plot of land and redeployed on the very same plot of land for land levelling or any work in the process of development of such plot, does not partake the character of a “minor mineral”, and therefore does not require any permission for excavation, and consequently does not entail payment of any royalty. The petitioner was therefore fully compliant in respect of the 40,858 brass of earth extracted from the subject land and re-deployed in the development work on the very same Subject Land.

34.2. Insofar as earth extracted while developing a plot of land that is not utilised on the very same plot of land but removed and transported elsewhere, royalty would be payable under the extraction rules with applicable permits under the Mining Act.

34.3. In the facts of the present case, the petitioner not only obtained the requisite permits for extraction and removal of such earth extracted, but also paid royalty in respect of the 40,000 brass that falls within this category.

34.4. Consequently, the impugned order deserves to be quashed and set aside.

34.5. As a result, the State Government must not withhold the issuance of a “No Dues Certificate” in respect of the dues claimed under the impugned order, in the course of processing the petitioner’s request for denotification of the balance land from the SEZ status.

(Emphasis supplied)

- ii) *CEAT Speciality Tyres Ltd. Vs. State of Maharashtra & Ors.*²

Held : The case is that the amended Regulation post 11th May, 2015 exempted levy of royalty on Minor Minerals extracted

¹ 2024 SCC OnLine Bom 762

² 2020: BHC-AS:2090-DB

while developing a plot of land provided the same were utilized at the same plot of land.

- iii) *Promoters and Builders Association of Pune Vs. State of Maharashtra.*³
- iv) *Paranjape Schemes (Construction) Ltd. Vs. State of Maharashtra.*⁴
- v) *BGR Energy System Ltd. Khaparkheda Vs. Tahsildar Saoner & Ors.*⁵
- vi) *Rashtriya Chemicals and Fertilizers Ltd. Vs. State of Maharashtra & Ors.*⁶.

17) In view of the above she submits that the Petition be made absolute with costs.

18) Ms. Chavan Additional GP for the Respondents referred to the letter dated 22nd December 2025 to submit that the penalty was levied as the excavation was carried out in one survey number of the land and transported to the other survey number of the land. It was on this count alone that the action was taken.

19) When asked as to why no reply has been filed since the past eight years by the Respondents, she had no reply. On the basis of oral instructions, she reiterated that the Petitioner had failed to obtain any

³ 2015 12 SCC 736

⁴ 2021 SCC OnLine Bom 5059

⁵ 2018 1 Mh.L.J. 332

⁶ AIR 1993 Bombay 144

permissions from the concerned authorities before excavating which was required to be taken. Beyond these contentions, she had no other arguments to advance.

20) Having heard both the learned counsels and upon perusing the records, I have arrived at the following conclusions:

21) I find merit in the submissions of Ms. Kapil. The very basis on which the concerned authorities have passed the impugned order is contrary to law. The orders passed by the Collector and Additional Commissioner affirming that order are equally flawed.

22) The Show Cause Notice dated 22nd October 2010, issued by the office of the Divisional office of Mumbai Suburban District was wholly unsustainable and reflects a complete non-application of mind. The premise underlying the notice - namely, that the Petitioner became liable to pay a penalty merely because the excavated material was transported from one survey number to another - is wholly untenable.

23) In my view, the Collector ought to have caused the site to be inspected to ascertain whether the survey numbers formed a part of the IIT campus or not. Instead, the Collector merely affirmed the order of the Sub-Divisional Officer, without recording adequate reasons or applying the law to the facts of the case. Such an order is therefore wholly unsustainable.

24) The subsequent order of the Additional Commissioner also deserves to be set aside on the same grounds. It contains no reasons have as to why a penalty was required to be imposed upon the Petitioner when the excavated material was admittedly dumped within the IIT campus.

25) The invocation of Section 48(7) of MLRC for imposing the penalty was wholly misconceived. The mere transfer of excavated material from one survey number to another could not, by itself, furnish a ground for imposing a penalty. Survey numbers are assigned primarily for identification and revenue assessment. The concerned authorities could not have overlooked the material fact that the entire land had been allotted to and was in possession of IIT.

26) The show cause notice does not identify any statutory provision requiring prior permission for depositing excavated material in another survey number forming part of the same campus and held by the same entity. All three authorities have completely overlooked the fact that neither the excavation nor the movement of the excavated material extended beyond the IIT campus. This fundamental defect vitiates both the notice and the orders founded upon it.

27) The justification furnished in the impugned orders is contrary to the settled legal position. I find no merit in the Respondents' submissions. Moreover, the concerned authorities failed

to file a reply for more than eight years, without offering any explanation for such failure. The Petitioner has thus been needlessly drawn into prolonged litigation and subjected to an inequitable and unwarranted demand.

28) As observed in the case of *Tata Telecommunications vs State of Maharashtra*⁷, the SDO, Collector, and the Assistant Commissioner exercising powers vested in them are expected to know the law and to act in conformity with the binding decisions of the Supreme Court and High Courts. The present case once again highlights the necessity for the State Government to obtain proper legal advice before deciding to defend such actions of this nature.

29) The State, unlike a private litigant, must endeavour to discourage avoidable litigation, resolve disputes at the threshold and, wherever possible, prevent disputes from arising. It must act consistent with its constitutional obligation to uphold the law as declared by the Courts. Disputes between an authority of the State Government and the Central Government must be addressed at the appropriate administrative or legal forum and ought not to be permitted to degenerate into litigation of the present nature.

30) Defending orders that are contrary to settled law serves neither the interest of the State nor that of the public. It unnecessarily

⁷ 2025 SCC OnLine Bom 4853

burdens the Courts and compels the persons affected by such orders to incur substantial expenditure merely to vindicate their lawful rights. The absence of any meaningful accountability or deterrent only encourages the continuation of unjustified proceedings, fostering a perception that decisions are taken by the State and its authorities for extraneous reasons, and that such authorities - shielded from personal accountability - disregards the binding law with impunity.

31) The State is today the single largest litigant, and the public exchequer bears the costs or burden of every needless contest. The Supreme Court has repeatedly emphasized that the Government is “no ordinary party” but must function as a model litigant – meeting just or honest claims and not defeating lawful entitlements through technical pleas or obstinate resistance: *see Dilbagh Rai Jarry v. Union of India*⁸, *State of Punjab v. Geeta Iron & Brass Works Ltd.*⁹, *Madras Port Trust v. Hymanshu International*¹⁰, *Urban Improvement Trust, Bikaner v. Mohan Lal*¹¹.

32) These decisions underscore that State litigation policy must be conciliatory rather than combative or adversarial, that wasteful litigative expenditure is itself a public wrong, and that governments and statutory authorities cannot raise frivolous or unjust objections,

⁸ (1974) 3 SCC 554.

⁹ (1978) 1 SCC 68.

¹⁰ (1979) 4 SCC 176.

¹¹ (2010) 1 SCC 512.

nor behave like private litigants driven by profit or hostility. When petition is well-founded in law, the State is duty-bound to concede or resolve it, rather than compelling persons to undergo avoidable litigation.

33) This Court has recently in *Yuvraj Vasantrao Pandhare v. State of Maharashtra (Bom HC)*¹² following *Dilbagh Rai Jarry (supra)* and *Geeta Iron & Brass Works Ltd. (supra)* reiterated that governmental “indifference” compels citizens to litigate and that the State enjoys a “dubious distinction of being the largest litigant”, underscoring the urgent need for a litigation policy anchored in fairness, settlement and responsibility rather than technical objections or defences.

34) On a simple analysis of the entire matter, in my view, the issue could have been resolved by the Sub-Divisional Officer (SDO) at the very outset, when the Petitioner appeared in the inquiry on 25th October 2010. The contractor and the employer (IIT) ought to have been informed in writing of the requirement, if any, to obtain permission even for dumping the excavated material within the campus.

35) Simultaneously, the SDO ought to have obtained legal advice on whether such the dumping activity within the IIT campus

¹² 2024:BHC-AS-17812.

would become unlawful merely because the campus comprised of more than one survey numbers. Had these elementary steps been taken, the matter would, in all probability, not have assumed its present proportion. The situation has arisen solely on account of the needlessly adversarial approach adopted by the SDO and all concerned authorities.

36) During the hearing, a query was put to Ms. Chavan regarding section 29(4) of the Mumbai Minor Minerals Act, 1955, referred to in the show - cause notice. She sought time to verify the provision. On a subsequent date, it was confirmed that neither such an enactment nor such provision exists.

37) What exists is the Bombay Minor Mineral Extraction Rules, 1955. Chapter IV thereof deals with the "Grant of quarrying permits in respect of loans in which Minerals belongs to Government". Rule 29 provides for "Grant of quarrying permits". It does not, however, contain any sub-rule (4). The impugned show-cause notice was thus issued by invoking a non-existing enactment and a non-existent statutory provision.

38) The defect is not merely one of an incorrect citation or an erroneous description of the source of power. The notice invokes a non-existent enactment and provision and, more importantly, fails to disclose the actual statutory foundation of the proposed action or the

essential facts necessary to attract Section 48(?) of the MLRC. It does not state how the movement of excavated material between two survey numbers forming part of the same campus constituted unauthorised extraction, removal or disposal of a minor mineral. The Petitioner was therefore not put to notice of the precise statutory and factual case that it was required to meet. The notice is consequently vitiated by a fundamental jurisdictional defect and a complete non-application of mind and accordingly deserves to be set aside.

39) I also find merit in Ms. Kapil's submission that Section 48 (?) of MLRC is not attracted. It reads as under:

"48 (?). Any person who without lawful authority extracts, removes, collects, replaces, picks up or disposes of any mineral from working or derelict mines, quarries, old dumps, fields, *bandhas* (whether on the plea of repairing or construction of bunds of the fields or on any other plea), *nallas*, creeks, river-beds, or such other places wherever situate, the right to which vests in, and has not been assigned by the State Government, shall, without prejudice to any other mode of action that may be taken against him, be liable, [on the order in writing of the Collector or any revenue officer not below the rank of Tahsildar authorised by the Collector in this behalf, to pay penalty of an amount [up to five times] the market value of the minerals so extracted, removed, collected, replaced, picked up or disposed of, as the case may be."

40) On a plain reading of the provision, it is *ex facie* inapplicable to the facts of the present case. The excavated material

was not removed from or deposited outside the IIT campus. The authorities have neither established that the Petitioner acted without lawful authority nor demonstrated how the mere movement of the material between two survey numbers within the same campus attracted the ingredients of section 48(7).

41) The issue is no longer res integra. In *Promoters and Builders Association of Pune v. State of Maharashtra (supra)*, the Supreme Court held that the mere excavation of ordinary earth does not, by itself, attract Section 48(7) of the MLRC. The liability depends upon the use or purpose for which the excavated earth is put. The authority is required to make a precise determination of its end-use and cannot impose liability merely because ordinary earth has been excavated. Where the excavated earth is not commercially exploited but is redeployed in the course of the very development activity for which it was excavated, it would not fall within the description of a minor mineral merely by reason of its excavation.

42) The Notification dated 11th May 2015 is also relevant. It reads thus:

“3. In rule 46 of the Principal Rules:-

(a) for the sub-rule (i), the following sub-rule shall be substituted, namely :-

(i) The lessee shall pay royalty on minor minerals removed from the leased area at the rates specified in Schedule I :

Provided that, such rates shall be revised once in every three years :

Provided further that, no royalty shall be required to be paid on earth which is extracted while developing a plot of land and utilized on the very same plot for land levelling or any work in the process of development of such plot”. ;

(b) in the sub-rule (v), for the words “as specified by the Government, from time to time”, the words “at the rate specified in Schedule II” shall be substituted.”

(Emphasis supplied)

43) The Notification recognises that no royalty is payable on earth excavated in the course of developing a plot and utilised on that very plot for levelling or for any work undertaken in the process of its development. This fortifies the Petitioner’s contention that the excavation and utilisation of the material within the IIT campus could not, merely because the campus comprised different survey numbers, have attracted the impugned demand.

44) In my view the Show Cause Notice was issued without even reading the Bombay Minor Mineral Extraction Rules, 1955 or Mines and Minerals (Development and Regulation) Act, 1957 or the MLRC. Regrettably, the Appellate Authorities too have failed to read the same. This case discloses a serious misuse of statutory power, compounded by the absence of accountability for the consequences of such unjustifiable action.

45) It is equally unfortunate that, even after filing of the Petition on 24th July 2015 and its admission on 24th August 2015, neither the concerned authorities nor the State nor its Advocates took any steps whatsoever or cognizance of the applicable laws or the Notification dated 11th May 2015 or made any meaningful attempt to to bring an end to this avoidable litigation.

46) When confronted with the aforesaid position, Ms. Chavan sought time and opportunity to remedy the situation. The request was granted, and the State was afforded sufficient time to file a detailed affidavit setting out the measures it proposed to adopt to prevent the recurrence of such misadventures by the authorities concerned. Despite sufficient time having been granted, no such affidavit has been filed.

47) Be that as it may, having regard to the fact that the Petitioner was compelled to pursue this litigation for nearly a decade; the substantial legal expenditure incurred in engaging attorneys and counsel; and the need to address the continuing institutional indifference which, despite repeated judicial exhortations over four decades, has resulted in such avoidable proceedings of this nature, costs quantified at ₹ 5 lakhs are imposed upon the Respondent No. 1 – State. The costs are intended to be realistic and compensatory, while also serving as a deterrent against the recurrence of such conduct.

48) The amount shall be paid to the Petitioner within four weeks of the uploading of this Judgment on the website of the Bombay High Court. It shall be open to the State to identify the officers responsible for the initiation and continuation of this litigation and to consider recovering the amount, wholly or partly, from such officers who were responsible for this litigation over the years.

49) The State must necessarily take appropriate remedial measures to ensure that all concerned authorities exercising statutory powers are made aware of the local laws and binding judicial decisions. The State must frame appropriate guidelines to enable such authorities to obtain legal advice whenever a genuine doubt arises concerning the interpretation or application of a statutory provision.

50) The authorities must be sensitized to adopt a fair, facilitative and non-adversarial approach while dealing with citizens. Every endeavour must be made to resolve disputes administratively and to avoid litigations unless it is genuinely unavoidable. There must also be an effective mechanism for fixing responsibility where the arbitrary or negligent exercise of statutory power results in proceedings such as the present one.

51) The Deputy Secretary, Revenue and Forest Department of the State shall, within eight weeks from the date on which this order is uploaded on the website of the Bombay High Court, file an affidavit

setting out the measures already adopted or proposed to be adopted to prevent the recurrence of such litigation.

52) In light of the above, the Writ Petition succeeds and is allowed in terms of prayer clauses (A) and (B) with costs of ₹ 5 lakhs as directed hereinabove.

53) List the matter on 24th August 2026 for “Compliance”.

(KAMAL KHATA, J.)

Judgement referred:

1. *AIGP Developers Pune Private Limited Vs. State of Maharashtra, 2024 SCC OnLine Bom 762.*
2. *Promoters and Builders Association of Pune Vs. State of Maharashtra, 2015 12 SCC 736.*
3. *Paranjape Schemes (Construction) Ltd. Vs. State of Maharashtra, 2021 SCC OnLine Bom 5059.*
4. *BGR Energy System Ltd. Khaparkheda Vs. Tahsildar Saoner & Ors., 2018 1 Mh.L.J. 332*
5. *CEAT Speciality Tyres Ltd. Vs. State of Maharashtra & Ors., 2020: BHC-AS:2090-DB*
6. *Rashtriya Chemicals and Fertilizers Ltd. Vs. State of Maharashtra & Ors., AIR 1993 Bombay 144.*
7. *Tata Telecommunications vs State of Maharashtra, 2025 SCC OnLine Bom 4853.*
8. *Dilbagh Rai Jarry v. Union of India, (1974) 3 SCC 554..*
9. *State of Punjab v. Geeta Iron & Brass Works Ltd., (1978) 1 SCC 68.*
10. *Madras Port Trust v. Hymanshu International, (1979) 4 SCC 176.*
11. *Urban Improvement Trust, Bikaner v. Mohan Lal, (2010) 1 SCC 512.*
12. *Yuvraj Vasantrao Pandhare v. State of Maharashtra, 2024:BHC-AS-17812.*