



IN THE HIGH COURT OF JUDICATURE AT BOMBAY

NAGPUR BENCH AT NAGPUR

WRIT PETITION No.1259/2016

M/s. Purti Power & Sugar Ltd.

PETITIONER

a Limited Company incorporated under the Companies Act 1956 having its Registered office at 2nd Floor, Khadi Gramodyog Building, Gandhisagar Mahal, Nagpur and manufacturing unit at Khursapar (Bela), Taluka Umred, District Nagpur.

Vs.

1. The State of Maharashtra, through Principal Secretary (State Excise), Mantralaya, Mumbai – 400 032 : **RESPONDENTS**
2. The Commissioner of State Excise, Maharashtra State, Old Custom House, Mumbai – 400 023
3. The Collector of Nagpur, State Excise Department, District Nagpur

Mr.B.G. Kulkarni, Adv. for petitioner

Mrs. R.V. Sharma, AGP for Respondents / State

**CORAM: ANIL L. PANSARE AND
NIVEDITA P. MEHTA, JJ.**

DATED : 24th FEBRUARY, 2026

ORAL JUDGMENT (PER : NIVEDITA P. MEHTA, J.)

1. Parties through their counsel.
2. It is not in dispute that the question involved in these Petitions is covered by the Judgment passed by the Division Bench of this Court in various Writ Petitions including Writ Petition No. 8548 of 2004 in the case of M/s. Arss Biofuel Pvt. Ltd. vs. State of Maharashtra and Ors. decided on 13th December, 2017.

3. In the circumstances, for the reasons stated in the judgment passed in the case of **M/s. Arss Biofuel Pvt. Ltd.** (supra) these Writ Petitions are disposed of in terms of the order which reads thus :

“(a) The Bombay Denatured Spirit Rules, 1959 to the extent that they regulate the possession, use, sale, import, export and transport of denatured spirit viz. Rules 23 to 62 are ultra vires and unconstitutional and are struck down.

(b) There shall be no licence required under the Maharashtra Prohibition Act for sale, purchase, transport, possession, storage, dehydration, import and export of denatured spirit.

(c) We hereby clarify that the power of the State Government in the case of rectified spirit supplied for industrial purposes is only to see and ensure that rectified spirit, whether in the course of its manufacture or after its manufacture, is not diverted or misused for potable purpose. The State can make necessary regulations requiring the industry to submit periodical statements of raw material and the finished product (rectified spirits) and is entitled to verify their correctness.

(d) The Writ Petitions are made absolute on the above terms with no order as to costs.”

4. Rule made absolute in the aforesaid terms.

(NIVEDITA P. MEHTA, J.)

(ANIL L. PANSARE, J.)