

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

WRIT PETITION NO. 406 OF 2020

Skylark Buildcon Private Limited and Anr. Petitioners

Versus

The Municipal Corporation of Greater
Mumbai and Ors. Respondents

WITH

WRIT PETITION NO. 786 OF 2020

I-Ven Realty Limited and Anr. Petitioners

Versus

The Municipal Corporation of Greater
Mumbai and Ors. Respondents

WITH

WRIT PETITION NO. 744 OF 2020

WITH

INTERIM APPLICATION NO. 529 OF 2021

WITH

INTERIM APPLICATION NO. 315 OF 2021

IN

WRIT PETITION NO. 744 OF 2020

Oberoi Realty Limited and Anr. Petitioners

Versus

The Municipal Corporation of Greater
Mumbai and Ors. Respondents

WITH

WRIT PETITION NO. 530 OF 2021

Oberoi Realty Limited and Anr. Petitioners

Versus

The Municipal Corporation of Greater
Mumbai and Ors. Respondents

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Mr. Bhushan Deshmukh a/w Mr. Abinash Pradhan and Ms. Garima Agrawal i/b Wadia Ghandy & Co., for the Petitioners.

Mr. Ashwin Saleholkar a/w Ms. Jyoti Mhatre and Mr. Bibhishan Sutar i/b Ms. Komal Punjabi, for the Respondent-BMC in WP/406/2020 and WP/786/2020.

Mr. S. Paradkar, Officer, Superintendent Assessment G/S Ward in WP/406/2020 and WP/786/2020.

Mr. Ashwin Saleholkar a/w Ms. Jyoti Mhatre and Mr. Bibhishan Sutar i/b Ms. Komal Punjabi, for the Respondent-BMC in WP/744/2020 and WP/530/2021.

Mr. Ganesh Keny, Assistant A & C P/S Ward in WP/744/2020 and WP/530/2021.

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**CORAM : M. S. KARNIK &
SANDESH D.PATIL, JJ.**

DATE : 17th AUGUST 2026

PC:-

1. Heard learned Counsel for the Petitioners.
2. The Petitioners have filed the aforesaid Petitions challenging various notices, demand notice and warrant of attachment as mentioned in the prayer Clauses of the respective Writ Petitions issued by the Municipal Corporation of Greater Mumbai ("**MCGM**" for short). The Petitioners' case is that, pursuant to the interim order dated 24th February, 2014 read with the order dated 1st April, 2015 passed by this Court in Writ Petition No.2592 of 2013 in (***Property Owners' Association & Ors. Vs. State of Maharashtra & Ors.***), the

Petitioners were required to pay property tax as per the formula mentioned in the said interim orders. The Petitioners contend that they have in fact paid 100% of the property tax computed on the basis of capital value, and have infact paid property tax in excess. This Court in its judgment dated 24th April, 2019 in *Property Owners' Association* (supra), which has been upheld by the Hon'ble Supreme Court, finally decided the constitutional validity of the relevant provisions of the Mumbai Municipal Corporation Act, 1888 ("**MMC**" for short), and struck down Rules 20, 21 and 22. The Judgment dated 24th April, 2019 provides for re-assessment of properties where assessment was done on the basis of the Rules which were struck down.

3. Learned Counsel for the Petitioners submits that, in April, 2026, by Maharashtra Act No.XXI of 2026, "Mumbai Municipal Corporation (Amendment, Re-enactment of Capital Value Rules with retrospective effect and Validation) Act, 2026", the MMC Act and Rules are amended ("**the Amending Act**" for short). Section 5(1)(d) read with Section 5(2)(b) and Section 5(3) of the Amending Act provide for refund of excess property tax paid and/ or adjustment

thereof against future property tax.

4. In view of the above, in our opinion, no fruitful purpose will be served by keeping the Petitions pending before this Court. The Petitioners can approach the MCGM under the amended provisions of the MMC Act for the redressal of their grievance.

5. In view of above, the Petitions are therefore, disposed of by permitting the Petitioners to file an application/ representation before the MCGM seeking refund of the excess property tax paid and for consequential adjustments against the property tax dues, as the case may be, within a period of six weeks from the date of this Order.

6. Upon such application/ representation being filed, the Municipal Commissioner of the MCGM or his delegated Authority shall consider and decide the same by a brief reasoned order in accordance with law after granting the Petitioners personal hearing within a period of 16 weeks from filing such application. The said order shall be duly served upon the Petitioners.

7. If the Petitioners are aggrieved by the order passed by the MCGM in application/ representation seeking adjustment/ refund of

the property tax, the Petitioners shall be at liberty to seek appropriate remedies available for challenging the said order.

8. All contentions of the parties on merits are kept open. It is made clear that, this Court has not expressed any opinion on the rights and contentions of the parties.

9. The question as to whether the Petitioners' case is covered by the amended provisions is kept open. In case any adverse orders are passed, it is open for the Petitioners to challenge such order on merits and even on the grounds which are subject matter of these Petitions.

10. In view of above, Writ Petition Nos.406 of 2020, 786 of 2020, 744 of 2020 and 530 of 2021 are disposed of.

11. In view of disposal of Writ Petition No.744 of 2020, connected Interim Application Nos.529 of 2021 and 315 of 2021 are also disposed of.

(SANDESH D.PATIL, J.)

(M. S. KARNIK, J.)