

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 6386 OF 2015

|                                        |     |             |
|----------------------------------------|-----|-------------|
| Shri Sachin Daji Hajare & anr.<br>V/s. | ... | Petitioners |
| The State of Maharashtra & ors.        | ... | Respondents |

Mr. Manoj A. Patil for the petitioner.

Mr. P.P. Kakade, AGP for respondent no.1.  
Mr. A. S. Pawar for respondents 2 and 3.

**CORAM : NARESH H. PATIL AND  
S.B. SHUKRE, JJ.**

**20<sup>th</sup> October, 2015.**

**P.C.**

Heard learned Counsel for the parties.

2. By judgment and order dated 10<sup>th</sup> November, 2014 the Division Bench of this Court in Public Interest Litigation No. 60/2001 the clauses 2 to 4 and 5(a) of the Maharashtra Village Panchayat Taxes and Fees (Amendment) Rules 1999 were struck down as being violative of Article 14 of the Constitution of India. By a circular dated 6<sup>th</sup> April, 2015 the State directed that in view of the judgment delivered by the Bombay High Court as referred above and pending consideration of the issue before the State, further recovery on the property taxes was stayed. The

circular further stated that the State would be intimating further procedure to be followed for recovery of taxes till the final decision was taken.

3. It is submitted on behalf of petitioner that in the meanwhile, State did not issue any order for the guidance of the village panchayats for levying property taxes till the final decision is taken consequent to judgment and order passed by this Court.

4. Learned AGP on written instructions submits that the study group of experts is looking into the matter. The State had invited objections and suggestions on the issue. So far the State authorities had received 7501 objections and suggestions. The State is contemplating drafting and finalising fresh rules in respect of levying of property taxes. Learned AGP submits that State is conscious of the fact that the issues requires urgent attention.

5. We have perused the record placed before us. No doubt the issues requires attention of the State. In the present scenario the Gram Panchayats are not in a position to levy property taxes in the State of Maharashtra. At the same time the notice is required to be taken that State has invited objections and suggestions and after contemplation and deliberation appropriate rules would be framed. The State will have to take into consideration the judgment and order passed by this Court as stated above.

6. The learned Counsel appearing for the petitioner submitted that during the intervening period after passing of the judgment in PIL No.

60/2001 there was no procedure prescribed for levy of property taxes.

7. In view of the urgency of the matter and the fact that Gram Panchayats would be deprived of the recovery of property taxes, we direct the respondent no.1 to take appropriate steps within two months. With aforesaid directions, Petition is disposed of.

**(S.B. SHUKRE, J.)**

**(NARESH H. PATIL, J.)**

L.S. Panjwani, P.S.