

IN THE HIGH COURT OF JUDICATURE AT BOMBAY:

NAGPUR BENCH : NAGPUR

Criminal Writ Petition No. 327 of 2010

[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd., & another]

With

Criminal Writ Petition No. 328 of 2010

[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd., & another]

With

Criminal Writ Petition No. 329 of 2010

[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd., & another]

With

Criminal Writ Petition No. 330 of 2010

[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd., & another]

With

Criminal Writ Petition No. 331 of 2010

[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd., & another]

With

Criminal Writ Petition No. 332 of 2010

[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd., & another]

With

Criminal Writ Petition No. 333 of 2010

[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd., & another]

With

Criminal Writ Petition No. 334 of 2010

[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd., & another]

With

Criminal Writ Petition No. 335 of 2010

[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd., & another]

With

Criminal Writ Petition No. 336 of 2010

[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd., & another]

With
Criminal Writ Petition No. 337 of 2010
[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd., & another]

With
Criminal Writ Petition No. 338 of 2010
[Municipal Council, Hinganghat Vs. M/s. Prashant Builders, Hinganghat & another]

With
Criminal Writ Petition No. 339 of 2010
[Municipal Council, Hinganghat Vs. R.S. Rekchand Mohoto Spinning & Weaving Mills Ltd., Hinganghat & another]

With
Criminal Writ Petition No. 340 of 2010
[Municipal Council, Hinganghat Vs. R.S. Rekchand Mohoto Spinning & Weaving Mills Ltd., Hinganghat & another]

With
Criminal Writ Petition No. 341 of 2010
[Municipal Council, Hinganghat Vs. R.S. Rekchand Mohoto Spinning & Weaving Mills Ltd., Hinganghat & another]

With
Criminal Writ Petition No. 342 of 2010
[Municipal Council, Hinganghat Vs. Basantkumar Girdhardasji Mohota & others]

With
Criminal Writ Petition No. 343 of 2010
[Municipal Council, Hinganghat Vs. Basantkumar Girdhardasji Mohota & others]

With
Criminal Writ Petition No. 344 of 2010
[Municipal Council, Hinganghat Vs. Basantkumar Girdhardasji Mohota & others]

With
Criminal Writ Petition No. 345 of 2010
[Municipal Council, Hinganghat Vs. M/s. Prashant Builders,

Hinganghat & another]

With
Criminal Writ Petition No. 346 of 2010
[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd. & another]

With
Criminal Writ Petition No. 347 of 2010
[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd. & another]

With
Criminal Writ Petition No. 348 of 2010
[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd. & another]

With
Criminal Writ Petition No. 349 of 2010
[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd. & another]

With
Criminal Writ Petition No. 350 of 2010
[Municipal Council, Hinganghat Vs. Vinay Waste Reclamation Pvt. Ltd. & another]

**Office Notes, Office Memoranda of
Coram, appearances, Court's orders
or directions and Registrar's orders.**

Court's or Judge's orders

Mr. Anjan De, Adv., for the petitioner in all Writ Petitions.
Mr. M.G. Bhangde, Sr. Adv., with Mr. Rahul Bhangde, Adv., for
respondent no.1, in all matters.
Mr. Ahirkar, APP for respondent no.2 – State in all cases.

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CORAM : A.B. CHAUDHARI, J.

DATE : 10th July, 2015.

These Writ Petitions arise out of the Judgment and Order made by learned Judicial Magistrate First Class, Hinganghat, in Tax Appeals under Section 169 of the Maharashtra Municipal Councils, Nagar Panchayats & Industrial Townships Act, 1962, in relation to the demand for Property Taxes made by Municipal Council, Hinganghat, and then Judgment and Order made by Sessions Court in Revisions.

The appeal before a Magistrate is provided under Section 169 of the Maharashtra Municipal Councils, Nagar Panchayats & Industrial Townships Act, 1962, for adjudicating on the demand of Property Tax from the assesseees and merely because the word “Magistrate” is used under Section 169, the proceedings of appeal before the Magistrate cannot take the colour of the proceedings being registered as or seen as criminal in any sense. That being so, the basic nature of the lis being of a civil nature, i.e., the dispute between the parties, namely assesseees and the Municipal Council, about adjudication on the tax, the present matters should be registered Civil Writ Petitions rather than the Criminal Writ Petitions. That being so, the petitioners are expected to take appropriate steps in the office.

Stand over for five weeks.

Judge

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