IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 9738 OF 2015

VAISHALI SUNIL KHURUD AND OTHERS
VERSUS
THE STATE OF MAHARASHTRA AND OTHERS
...
Advocate for Petitioners : Mr. D. G. Nagode.
AGP for Respondent No.1 : Mrs. M.A. Deshpande.
Advocate for Respondent No2. : Ms. Renuka Palve
. . .

CORAM : S. V. GANGAPURWALA &
A. M. BADAR, JJ.

DATE : 3rd FEBRUARY, 2016.

PER COURT:

1] We have heard the learned counsel for the petitioner, learned counsel for the respondent and learned AGP.

2] The petitioner relies on Government Resolution dated 6th July, 1989 and submits that the NA Cess cannot be levied on the land wherein poultry business is being done. Learned counsel submits that the Sinnar Municipal Council has reduced the taxes by 90% for poultry farms, whereas, respondent No.2 Municipal Council is charging heavily as per the residential rates. Same should be charged as agricultural land.

3] Learned counsel for the respondent No.2 states that same is being charged as per the Ready Reckoner. Notice issued by the respondent No.2 which is assailed in the present petition is in respect of property tax and not NA tax. The Government Resolution dated 6th July, 1989 deals with the land where poultry farming is done should be assessed to NA and only agricultural assessment should be done. However, the tax in question is in respect of the shed. Each Municipal Council would have its own rates of taxes. Petitioner can avail the remedy of appeal against the same or may approach the State, if it wants to seek any benefit.

4] Writ petition is disposed of with liberty to the petitioner to take appropriate steps, in accordance with law.

[A.M. BADAR]
JUDGE

[S.V. GANGAPURWALA]
JUDGE

grt/-