IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 216 OF 2015

Maharashtra State Warehousing Corporation,
Pune, Through its Regional Manager,
Aurangabad Region, Aurangabad,
Mr. Rajendrakumar Sitaram Bhise .. Petitioner

Versus

The State of Maharashtra and Others .. Respondents

Shri N. B. Suryawanshi, Advocate for the Petitioner.
Shri V. H. Dighe, A.G.P. for Respondent Nos. 1 and 4.
Shri A. M. Karad, Advocate for Respondent Nos. 2 and 3.

CORAM : S. V. GANGAPURWALA AND
A. M. BADAR, JJ.
DATE : 20TH JANUARY, 2016.

PER COURT :

. Mr. Suryawanshi, the learned counsel submits that, land Gut No. 57 situated within the jurisdiction of the Satara Village Panchayat is not within the Municipal Corporation limits. However, the Municipal Corporation has charged various taxes, such as building permission, development charges etc., though they were not entitled to. The petitioner also under the bonafide mistake has made payment of the same. The respondent No. 2 again issued a notice on 01st April, 2013 demanding payment of taxes. The petitioner had also given the representation on

26.04.2013 stating that, the property where the warehouse of the petitioner is situated is not within the Municipal Corporation limits. The petitioner was also called for hearing but subsequently no decision was taken. On the contrary fresh notice is issued demanding taxes. According to the learned counsel, even recently notification has been issued under the provisions of the Maharashtra Provincial Municipal Corporation Act, to include the area within the limits of Satara Deolai Municipal Council in the larger urban area of Aurangabad Municipal Corporation and subsequently even notification is also issued calling objections under the Maharashtra Municipal Councils Act, to include the entire area under the Satara Deolai Municipal Council in the the larger urban area. As such, it is crystal clear that the respondent/Corporation did not have any right or authority to collect taxes under various heads.

2. Mr. Karad, the learned counsel submits that, the petitioner upon receipt of the impugned notice has given representation on 19.03.2014 regarding the authority of the respondent to collect taxes. The respondent/Corporation would decide the said representation including the claim of the petitioner for refund of the amount paid under various heads of taxes, as claimed in the present writ petition.

3. In light of the above, the respondent/Municipal Corporation shall take decision upon the representation (Exh. H Page 58)**,** so also, the claim of the petitioner for refund of the amount of taxes as claimed in the petition on its own merits, considering all the aspects of the matter including the aspect about the said site where the warehouse was situated is within the Corporation limits or not expeditiously and preferably within a period of six (6) weeks from today. All contentions of the respective parties are kept open.

4. The writ petition accordingly is disposed of. No costs.

[A. M. BADAR, J.] **[S. V. GANGAPURWALA, J.]**

bsb/Jan. 16