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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

CIVIL APPLICATION NO.1066 OF 2016
IN
WRIT PETITION NO.6928 OF 2014

The South Indian Education Society ..Applicant
In the matter between
The South Indian Education Society ..Petitioner
Versus
Navi Mumbai Municipal Corporation & Ors. ..Respondents

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Mr. Ashutosh A. Kumbhakoni, Senior Counsel, a/w Ms. Nandini Menon & Mr. Amit Kakri i/b. Little & Co. for the Applicant-Petitioner.
Mr. Sandeep V. Marne for the Respondent nos.1 to 4.

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CORAM: M. S. SANKLECHA &
A. K. MENON, JJ.

DATE : 6TH MAY, 2016

P.C.:

1. The present Civil Application seeks a direction that the respondents compute the property taxes payable in terms of the order of this Court dated 18th February, 2016 and also grant the necessary Occupation Certificate on the petitioner's depositing the property taxes as directed by the order dated 18th February, 2016 of this Court.

2. The Petition has been filed challenging the withdrawal of an exemption granted to the petitioner from payment of property taxes in

view of it being an Educational Institution and the consequent demand. This non-payment of property taxes resulted in non-granting of Occupation Certificate in respect of the 3rd and 4th floor of the petitioner's building. This Court by an order dated 18th February, 2016 had granted ad-interim relief to the petitioner on the petitioner's depositing 50% of the amount of property tax excluding penalty demanded in the impugned order. Consequent to the above, the Corporation computed the property taxes which according to the petitioner was incorrect as it included also the penalty amount. This resulted in its taking out the present Civil Application.

3. It is now an agreed position between the parties as also indicated in the affidavit dated 2nd May, 2016 filed by the Corporation that the property taxes payable for the 3rd or 4th floor and the basement/stilt at 50% is Rs.3,23,94,992/-. The petitioner has already deposited Rs.3,20,08,095/- on 29th April, 2016. The petitioner undertakes to deposit the balance amount of Rs.3,86,898/- on or before 11th May, 2016.

4. Mr. Marne, the learned counsel appearing for the Corporation points out that the Corporation has already processed the application for grant of Occupation Certificate. However, the same is subject to the

petitioner furnishing the following:-

(a) No Objection Certificate from Property Tax Department of the Respondent-Corporation;

(b) No Objection Certificate from CIDCO;

(c) No Objection Certificate from Tree Authority and

(d) No Objection Certificate from the Lift Authority of the Respondent-Corporation.

5. In the above view, we direct that on the petitioner complying with the aforesaid requisitions and making payment of the balance amount of tax Rs.3,86,898/- the Occupation Certificate be issued by the Respondent-Corporation within two weeks of the compliance of the aforesaid requisitions. This of course is without prejudice to rights and contentions of the Respondent-Corporation that the petitioner is not entitled to the exemption as claimed and are liable to pay the full amount of property taxes alongwith penalty as demanded.

6. The Civil Application stands disposed of in the above terms.

(A. K. MENON, J.) **(M. S. SANKLECHA, J.)**

Wadhwa