IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

PUBLIC INTEREST LITIGATION NO.76 OF 2012

Rajendra P. Phanse .. Petitioner.
V/s.
The State of Maharashtra
& Others .. Respondents.

Mr. V. P. Patil, for the Petitioner.
Mr. P. B. Sawant, AGP for Respondent Nos.1 and 2.
Mr. S. S. Pakale and Ms. Puranik, for BMC.
Mr. G. Hariharan, for Respondent No.8.

CORAM: M.S.SANKLECHA, &
B.P.COLABAWALLA, JJ.
DATE : 21st JANUARY, 2016.

P.C:-

This Public Interest Litigation seeks a directions to Mumbai Municipal Corporation to implement the Jawaharlal Nehru National Urban Renewal Mission Method of recovering property tax within the city of Mumbai. The prayer sought by the Petitioner reads as under:-

> *"(a) Direct Respondent No.3 Mumbai Municipal Corporation to implement JNNURM property tax ULB level reform (Annexure A) for effective implementation & recovery of property tax structure in a time bound manner by following JNNURM Norms by bringing all the properties in the city in the tax net."*

2 The Petition as filed does not assail any provisions of the Mumbai Municipal Corporation Act, 1888 as being unconstitutional. The property taxes are levied and collected in terms of the statutory provisions

in Mumbai Municipal Corporation Act, 1888. The prayer as sought by the Petitioner as reproduced hereabove is for a direction to the Municipal Corporation (Corporation) to adopt a particular policy/method to recover its property taxes. It is the prerogative of the Corporation to decide on the merits and demerits of different/competing policies/method to recover property taxes and adopt a particular policy.

3 We do not possesses the necessary data and expertize to decide upon the competing policies/ methods of recovering property taxes. As held by the Supreme Court in BALCO Employees Union v/s. U.O.I. (2002) 2 SCC 333, Courts cannot sit over the policy of the legislature in making the law, so also it cannot examine whether a particular policy of the government/corporation is the best. The choice of policy/ method for collecting property taxes cannot be a subject matter of Judicial Review unless it is per se arbitrary or violative of statutory provisions or of the Constitution of India.

4 In the above view, Public Interest Litigation as filed by the Petitioner cannot be entertained.

5 Accordingly, **Public Interest Litigation** is **dismissed**. No order as to costs.

(B.P.COLABAWALLA,J.) **(M.S.SANKLECHA,J.)**