IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 728 OF 2014

Orchid Enclave C. H. S. and Ors. } **Petitioners**
versus
State of Maharashtra and Ors. } **Respondents**

Mr. Sachin Mhaske i/b. M/s. Nayan Rawal and Associates for the petitioners.

CORAM :- S. C. DHARMADHIKARI &
DR. SHALINI PHANSALKAR JOSHI, JJ.

DATED :- APRIL 21, 2016

P.C. :-

1) In this petition, the petitioners state that they were issued property tax bill under the new method of capital value system. They were shocked to see that petitioner no. 1 society was assessed at Rs.78,000/- per square meter, whereas the adjoining property was not assessed at this rate.

2) The formula or calculation is stated to be based on the value of ready reckoner valuation of the property and determined for the purpose of the Mumbai Stamps (Determination of True Market Value of Property) Rules 1995.

3) Once we do not find that the petitioners are questioning the legality and validity of the tax styled as property

tax, but purport to only question the exercise undertaken by the authorities under the Maharashtra Stamp Act, 1958, then, in such a petition, we cannot assist the petitioners. We cannot call upon the Municipal Corporation to justify and what is styled as a revision or determination of property tax on the basis of capitalised value. In any event, as far as the property tax is concerned, it is determined by the annual letting value and if the computation is being questioned and challenged, the petitioners have adequate remedy in the form of an appeal and in the city of Mumbai, to the Chief Judge of the Court of Small Causes. Once the Mumbai Municipal Corporation Act, 1888 has a complete and effective mechanism, then, all the more we are disinclined to entertain the writ petition. It is dismissed.

(DR. SHALINI PHANSALKAR JOSHI, J.) (S.C.DHARMADHIKARI, J.)