IN THE HIGH COURT OF JUDICATUR OF BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 9696 OF 2012

NANDKISHOR KACHRULALJI AGRAWAL

VERSUS

THE STATE OF MAHARASHTRA AND ANOTHER

Advocate for Petitioner : Shri P.N. Kalani.
Additional GP for Respondent No. 1 : Smt. M.A. Deshpande.
Advocate for Respondent No. 2 : Shri P.P. Kothari
h/f. Shri S.S. Bora.

CORAM : RAVINDRA V. GHUGE &
SUNIL K. KOTWAL, JJ.
Dated : 13rd November, 2017

PER COURT :

1. By this petition, the petitioner had sought the quashing of the notifications dated 01/06/2012 and 31/08/2012 in respect of Local Body Tax collected at the behest of the Parbhani Municipal Corporation.

2. By order dated 30/11/2012, this Court, though refused interim relief to the petitioner, has directed the Municipal Corporation to maintain a separate account of Local Body Tax

and have its accounts audited.

3. Learned counsel for the Corporation submits on the basis of the affidavit dated 07/01/2013 that the order of this Court has been implemented and states that as the Corporation is not collecting octroi, the Local Body Tax has been collected.

4. Learned counsel for the petitioner submits that the LBT has now abolished and this petition can be disposed off. The petitioner would approach the Municipal Corporation for a refund of the LBT paid and the said representation may considered. Learned counsel for the Corporation submits that if such a representation is made, the same would be decided in accordance with law.

5. As such, this petition is disposed of with liberty to the petitioner to move an application to respondent No. 2/Corporation seeking the refund of the LBT. If the said application is filed within 4 weeks from today, respondent No. 2 shall consider the same within 12 weeks thereafter and shall

communicate its decision to the petitioner. We make it clear that we have not expressed any opinion about the merits of the petitioner seeking a refund.

(SUNIL K. KOTWAL, J.) (RAVINDRA V. GHUGE, J.)

S.P.C.