

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
APPELLATE SIDE CIVIL JURISDICTION

WRIT PETITION NO. 426 OF 2017

Creative Lifestyles Pvt. Ltd.,
& Another .. Petitioners.
v/s.
The Deputy Commissioner of LBT
Department & Others .. Respondents.

Mr. Jitendra Jain with Mr. Manoj Agre i/b. Mr. G. B. Kedia, for the
Petitioners.

Mr. Abhijeet Kulkarni, for Respondent-Corporation.

Mr. Sandeep Baber, AGP, for Respondent No.4.

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

DATE : 25th JANUARY, 2017.

P.C:-

This Petition under Article 226 of the Constitution of India, challenges a demand notice dated 10th February, 2016 and the reminder thereto dated 3rd June, 2016 issued under Rule 33(11) of the Maharashtra Municipal Corporation (Local Body Tax) Rules (LBT Rules) and the notice dated 16th August, 2016 issued under Rule 40(3) of the LBT Rules, seeking to adopt recovery proceedings.

2 The grievance of the Petitioner before us is that the demand notices have been served without the underlying Assessment Order. Therefore, the basis of the impugned demand notice is not known, to enable a proper challenge to the same.

3 Mr. Kulkarni, learned Counsel appearing for the Corporation states that a copy of the Assessment Order would be furnished to the Petitioner within a period of one week from today. Mr. Kulkarni further states that in case the Petitioner does file an appeal now from the impugned order, the Corporation will not oppose it on the ground of being time barred.

4 However, it is made clear that in case, the Petitioner does file an appeal from the impugned order to the Appellate Authority within a period of two weeks from the receipt of the Assessment Order, the Appellate Authority would entertain the same on merits.

5 Accordingly, **Writ Petition disposed of** in the above terms. No order as to costs.

(A.K.MENON,J.)

(M.S.SANKLECHA,J.)