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

WRIT PETITION NO.1170 OF 2017

Indus Towers Ltd., .. Petitioner.
v/s.
Navi Mumbai Municipal Corporation
& Others .. Respondents.

Dr. V. Tulzapurkar, Sr. Advocate with Mr. Amit Jamsandhekar, Mr. Prasad Dhonde, Mr. T. Kapadia and Mr. Sahil Menon I/b. D H Law Associates, for the Petitioner.
Mr. Sandeep Marne, for Respondent Nos. 1 to 3.

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 final notice of demand dated 21st January, 2017. By the impugned notice, the Petitioner demands an amount of Rs.2,03,900/- being the property taxes payable on one of its 243 Mobile Towers within the jurisdiction of the Respondent-Corporation.

2 Mr. Tulzapurkar, learned Senior Counsel for the Petitioner informs us that after filing of this Petition, till this afternoon, it has received thirty more demand notices, demanding property taxes in respect of thirty more mobile towers within the jurisdiction of Corporation.

3 It is the Petitioner's contention that all property taxes which

were payable in respect of 243 mobile towers within the jurisdictional limit of Respondent-Corporation has been paid by the Petitioner, without prejudice to its rights and contentions. The Petitioner further states that in spite of repeated requests, the Corporation has not examined their objections and representations, seeking to know the exact quantum of taxes which will be payable after taking into account the amount already paid. The issue, therefore, is one essentially of accounts and re-conciliation of the figures between the Petitioner and the Respondent-Corporation.

4 Mr. Tulzapurkar, learned Senior Counsel for the Petitioner, on instruction, states that it does not dispute the rateable value fixed in respect of mobile towers. The only dispute is the determination of the amounts, if any, still payable by the Respondent-Corporation, after taking into account the amount which has already been paid by them. This re-conciliation sought by the Petitioner is for the entire bill amounts save the retrospective levy of penalty, interest, water taxes, water benefit taxes, sewerage taxes, sewerage benefit taxes and employment cess.

5 In the above view, it would be in the interest of justice that the Petitioner files a representations within a period of two weeks from today, incorporating therein Exhibit B annexed to the Petition which is an exercise carried out by the Petitioner to indicate that the entire amount has been paid, save and except the amounts which are attributable to retrospective levy of penalty, interest, water taxes, water benefit taxes, sewerage taxes, sewerage benefit taxes and employment cess. These are the issues which the Petitioner is contesting. The representations to be filed by the Petitioner besides setting out how according to them, no

further property taxes is payable would also set out the Petitioner's case of no retrospective levy of penalty, interest, water taxes, water benefit taxes, sewerage taxes, sewerage benefit taxes and employment cess, is payable.

6 Mr. Marne, learned Counsel for the Respondent-Corporation states that the representation be addressed to the Respondent No.3. The representation would be decided after granting a hearing to the Petitioner within a period of four weeks after receipt of the representation. Till such time, as the Respondent-Corporation decide the Petitioner's representation and for a period of two weeks from the date of communication of the decision, the Respondent- Corporation will not adopt any coercive proceedings to recover property taxes on the Petitioner's Mobile Towers.

7 **Writ Petition disposed of** in the above terms. No order as to costs.

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