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

WRIT PETITION NO. 1375 OF 2017

M/s. Mayur Cold Storage Pvt. Ltd., .. Petitioner.
v/s.
The State of Maharashtra
& Others .. Respondents.

Mr. E. A. Sasi, for the Petitioner.
Mr. Anil Anturkar with Mr. Vishal Shirke i/b. Mr. Sandeep Marne, for the Respondent Nos.7 to 10.

CORAM: M.S.SANKLECHA, &
A.K.MENON, JJ.
DATE : 10th FEBRUARY, 2017.

P.C:-

This Petition under Article 226 of the Constitution of India, challenges a notice dated 23rd January, 2017 attaching the Petitioner's factory building for non-payment of property taxes. As also the consequent sealing on 24th January, 2017 of the Petitioner's office premises which is part of the factory building.

2 Mr. Sasi, learned Counsel for the Petitioner restricts its challenge in this Petition only to the sealing of the office premises. This for the reason that the issue of property taxes is subject of consideration by the Hon'ble Supreme Court in Small Scale Entrepreneurs Association v/s. State of Maharashtra (SLP No.2552-2557 of 2017),which by order dated 6th February, 2017, restrained the Respondent-Corporation from recovering interest and penalty under the Maharashtra Municipal

Corporation Act (the Act) from the members of Small Scale Entrepreneurs Association of which the Petitioner is a member.

3 So far as sealing of the Petitioner's office premises is concerned, no provisions of law has been shown to us which would entitle the Respondent-Corporation to seal any part of the attached property for non-payment of property taxes. The Corporation is free to adopt all legal method available to it under the law to recover the property taxes due to it, but cannot adopt an extra legal procedure such as sealing the property in the absence of any such power under the Act and the Rules framed thereunder.

4 In the above view, the Respondent-Corporation is directed to un-seal the office premises of the Petitioner, forthwith. However, it is made clear that the attachment of the factory building is not being disturbed by this order.

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

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