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

WRIT PETITION NO. 3695 OF 2017

D.A.V. Public School Airoli, Navi Mumbai	...Petitioner
<i>Versus</i>	
The State of Maharashtra & Ors.	...Respondents

Mr.P.S. Dani, Senior Advocate I/b. Vaibhav Gaikwad and Raviraj Parmane
for Petitioner.

Mr.Sandeep Marne for Respondent Nos.2 to 5.

**CORAM: M. S. SANKLECHA &
S.C. GUPTE, JJ.**

DATE : 6 APRIL 2017

P.C. :

This petition challenges the final notice dated 5 January 2017 issued by the Assessor and Collector of Respondent No.2 corporation. The impugned final notice demands 1.16 crores. The impugned demand has been made in respect of an open plot of land, which is adjacent to the Petitioner's school building and is used as a playground.

2 It is the Petitioner's case that the open plot of land is available for use to the general public and not in exclusive possession and use of the school. In the above view, the Petitioner has made a representation on 11 March 2017 pointing out that the playground (property) is for general use of public, no property tax is payable in respect thereof in view of Section 132(1)(b) of the Maharashtra Municipal Corporations Act, 1949 (Act). This representation dated 11 March 2017 is in continuation of the earlier representations by the Petitioner.

3 Mr.Marne, learned Counsel for the Respondent Corporation, vary fairly states that the Petitioner's representation would be heard by Respondent No.4 - Assessor and Collector and disposed of by a speaking order.

4 In the aforesaid premises, the impugned final notice dated 5 January 2017 is quashed and set aside. Respondent No.4 shall pass an order on the Petitioner's representation dated 17 January 2017 in accordance with the principles of natural justice, i.e. personal hearing and reasoned order. Needless to state that Respondent No.2 Corporation will not take any coercive proceedings for a period of two weeks from the date the order disposing of the representation is communicated to the Petitioner school.

5 Therefore, the petition is disposed of in the above terms. No order as to costs..

(S.C. GUPTE, J.)

(M. S. SANKLECHA, J.)