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

WRIT PETITION NO. 9952 OF 2017

M/s. Abhay Auto ... Petitioner
Versus
The Sangli – Miraj & Kupwad Municipal ... Respondents
Corporation & Ors.

Mr. S.P. Chavan, for the Petitioner.
Mr. G.H. Keluskar, for Respondent Nos. 1 and 2.

**CORAM: SMT. VASANTI A NAIK AND
MR. RIYAZ I. CHAGLA, JJ.**
DATED: 22ND NOVEMBER 2017

PC:-

By this writ petition, the petitioner challenges the notice dated 18th August 2017 asking the petitioner to show cause as to why penalty should not be imposed on him for the reasons mentioned in the notice.

We find that the petition is premature. By the impugned notice, the petitioner is only asked to show cause as to why penalty should not be imposed upon the petitioner. If the petitioner is of the view that the respondents were liable to take up the case of the petitioner for regular assessment in view of amended Rule 32 of the Bombay Provincial Municipal Corporation Local Body Tax Rules 2012, the petitioner could have pointed out the said fact to the concerned respondents by filing the reply. Without filing the reply to the show cause notice, the petitioner has rushed to this Court. The petitioner cannot pre-suppose that the

concerned respondents would not accept the case of the petitioner in the reply.

Since the petition is premature, we dispose of the same with no order as to costs. The points raised in the petition are kept open. Since the writ petition was pending, the petitioner may submit the reply to the concerned respondents within 15 days. If the same is submitted, the concerned respondents are directed to decide the matter in accordance with law. Order accordingly.

(RIYAZ I. CHAGLA J.)

(SMT. VASANTI A. NAIK, J.)