IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 506 OF 2013

Sumer Corporation and Anr. .. Petitioners

v/s.

State of Maharashtra & Ors. .. Respondents

Mr. Vishal Kanade a/w Ms. Swapna Roopvate i/b Tushar Goradia for the petitioners
Mr. Girish Utangale a/w Mr. Chetan Mhatre i/b Utangale & Co. for respondent nos. 2 and 3
Mr. R.R. Sharma i/b R.S. Yadav for the respondent no.7
Mr. Himanshu Takke, AGP for the State

CORAM : M.S. SANKLECHA &
A.K. MENON, J.J.

DATED : 19th JANUARY, 2017.

P.C.

1. This petition challenges 36 property tax bills dated 9th April, 2012 being Exhibit-A to the petition issued by the respondent Corporation under the Mumbai Municipal Corporations Act, seeking to recover the property taxes for the period 2007 to 2011. This challenge is on the basis that the impugned property bills relate to 7 buildings which have already been handed over (before 2007) to the allottees of respondent no.2 (Slum Rehabilitation Authority) consequent to obtaining of Occupation Certificate from the Corporation. The 7

buildings are a part of respondent no.7 Society (Sangharsh Nagar Federation of S.R.A. Housing Societies Ltd.). Therefore, the petitioner is not liable for the payment of the property taxes as demanded by the impugned communication. Besides, the petition also seeks a direction to the Municipal Corporation to rectify its record by changing the name of the petitioner as an assessee to respondent no.2 as the assessee in respect of the above, as made by letter dated 13th April, 2012 being Exh.J to the petition.

2. The respondent Corporation has filed an affidavit dated 5th January, 2017 of Mr. Ashok Kamble, Assistant Assessor of respondent Corporation stating that for the period 2007-08 to 2011-12, payments are to be received on 33 bills from the individual buildings. Further, that an amount of Rs.2.26 crores is still payable in respect of the 33 bills referred to therein.

3. Mr. Sharma, learned Counsel for respondent no.7 states that the 7 buildings in question by whom property taxes are payable are part of the Societies which form part of respondent no.7 Federation. On instructions from Mrs. Anita Jadhav, Joint Secretary of respondent no.7 he states that if the amended bills are issued to the individual societies

of which the 7 buildings are a part, then from the date of the occupation certificate, each of the individual societies would pay the property taxes payable to the respondent Corporation for the period 2007-08 to 2011-12. On instructions, he further states that on receipt of the amended bills in their names, the member building of the societies which form part of respondent no.7 society, would pay the aforesaid amount of Rs.2.26 crores within a period of six months from the receipt of the amended bills.

4. We find that the directions sought in the petition to the respondent Corporation to dispose of the petitioner's representation dated 13th April, 2012 being Exh. J to the petition seeks a change in the name of the assessee in its records from that of the petitioner to the name of the respondent n.2 (Slum Rehabilitation Authority). However, in view of the statement made on behalf of the respondent no.7 Federation, we direct the petitioner to make a fresh application within two weeks from today to the Corporation seeking a change in the name of the assessee from its own name to that of the societies of which the 7 buildings form a part. The respondent Corporation will dispose off the application so made within a period of three weeks of the receipt of the same. It is only consequent to the change of the name of the

assessee in the respondent Corporation records, that the amended bills will be issued to the societies of which the 7 buildings are a part.

5. In view of the above, nothing remain. Therefore, the petition is disposed of in the above terms. No order as to costs.

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