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FARAD CONTINUATION SHEET No.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.2842 OF 2015 WITH
WRIT PETITION NO.11247 OF 2015

Office Notes, Office Memorandum of Coram, appearances, Court's orders or directions and Registrar's orders	Court's or Judge's orders
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Mr.A.M.Kulkarni for the Petitioner

Mr.Manish M. Pabale, AGP for the Respondent No.1

Mr.Abhijit P. Kulkarni for respondent Nos.2 and 4 in
WP/2842/2015 and for respondent Nos.2 and 5 in
WP/11247/2015

CORAM :A.S.OKA AND
RIYAZ.I.CHAGLA,JJ.
DATE :MARCH 5, 2018

P.C.:

1 By these petitions under Article 226 of the Constitution of India, the challenge is to the levy and demand of Local Body Tax. Efficacious remedy of an appeal under section 406 of the Maharashtra Municipal Corporations Act,1949 is available to the petitioner. Considering the challenge in the petitions, several factual aspects will have to gone into and decided which can be more appropriately done if the appeals are preferred by the petitioners. In appeals, under

section 406, it is permissible for the parties to lead evidence.

2 Accordingly, we decline to entertain these petitions and the same are disposed of with liberty to the petitioners to prefer an appeal under section 406 of the Maharashtra Municipal Corporations Act, 1949.

3 If the petitioner in the Writ petition No.2842 of 2015 prefers an appeal, the concerned Appellate Court is bound to take a note that the present petition is filed in this Court on 12th January 2015 and the same remained pending till today.

4 If the petitioner in the Writ petition No.11247 of 2015 prefers an appeal, the concerned Appellate Court is bound to take a note that the present petition is filed in this Court on 16th October 2015 and the same remained pending till today.

5 All contentions of the parties on merits are kept open.

(RIYAZ.I.CHAGLA,J.)

(A.S.OKA,J.)