

IN THE HIGH COURT OF JUDICATURE AT BOMBAY**CIVIL APPELLATE JURISDICTION****WRIT PETITION NO.7891 OF 2016**

Jindal Drugs Pvt. Ltd.

(formerly, Jindal Laboratories Pvt. Ltd.)

...Petitioner

vs

1.Gram Panchayat, Through Sarpanch,

Post Nevade, Taluka Panvel

Dist. Raigad.

(Deleted as per order dated

27/2/2018)

2. State of Maharashtra

3. Panvel Municipal Corporation.

...Respondents

WITH

CIVIL APPLICATION NO.2022 of 2017

Mr.Chirag Mody with Mr.Sridhar Chari i/b. DSK Legal, for the Petitioner.

Mr.N.R.Bubna, for Respondent No.1.

Mr.Rohit Sakhadeo i/b. J.G.Reddy, for Respondent No.3

**CORAM : NARESH H.PATIL ACTING C.J &
G.S.KULKARNI, J.****DATED: 19th September,2018**

P.C.:-

1. Heard the learned Counsel for the parties. Perused the record.
2. This petition was originally filed challenging the notice dated 17 June 2016 (Exhibit "P" to the petition) issued by respondent no.1- Grampanchayat, Village Navade, Taluka Panvel, District Raigad,

demanding an amount of Rs.26,56,800/- towards property taxes for the years 1999 till 2015, and a seizure notice dated 29 June 2016 (Exhibit “R” to the petition) issued to the petitioner for failure in payment of the outstanding property taxes. Respondent no.1-Grampanchayat was merged into respondent no.3. Panvel Municipal Corporation (for short 'the Corporation') which thereafter issued notice dated 7 February 2018 to the petitioner demanding property tax of Rs.31,66,216/-. The petitioner amended the writ petition and impleaded the Corporation as respondent no.3, as permitted by an order dated 27 February 2018 passed in Civil Application no.458 of 2018. A challenge to the said notice dated 7 February 2018 has been incorporated in the writ petition.

3. This writ petition was heard from time to time. By an order dated 11 July 2016, the Court granted an ad-interim stay to the impugned notices (at Exhibit “P” and Exhibit “R”) and all further action/steps to be taken by respondent no.1, on the petitioner's furnishing a bank guarantee to the extent of Rs.26 lakhs to the satisfaction of the Registrar (Judicial-I) within a period of one week. The petitioner accordingly submitted the bank guarantee on 14 July 2016.

4. The petitioner has now filed Civil Application No.2022 of 2018 seeking condonation of delay of 244 days (about eight months) in the petitioner renewing/furnishing, a fresh bank guarantee, in substitution of

the bank guarantee dated 14 July 2016 submitted in pursuance of order dated 11 July 2016, and for direction that the Office be directed to accept the fresh bank guarantee dated 14 March 2018 as being furnished by the petitioner.

5. The dispute pertains to the demand of property taxes, for which now a recent bill dated 7 February 2018 (Exhibit 'W' to the petition) is raised by the Corporation. The petitioner has already filed a statutory appeal disputing the said bill issued by the Corporation raising the property taxes, which is pending adjudication.

6. In the above circumstances, we are of the opinion that no useful purpose will be served in keeping the petition pending, as the petitioner has already availed of a statutory remedy by filing an appeal challenging the levy of the property taxes.

7. We accordingly disposed of the petition by the following order:-

ORDER

(I) The petitioner shall pursue its statutory appeal, disputing the impugned notices/demand of the property taxes. All contentions of the parties in that regard are expressly kept open.

(II) The delay in furnishing the bank guarantee stands condoned

and the petitioner is permitted to renew the bank guarantee.

(III) Office is directed to accept the renewed bank guarantee dated 14 March 2018, being submitted by the petitioner.

(IV) The petitioner shall keep the bank guarantee alive/valid, till the disposal of the appeal and for a period of two weeks thereafter.

(V) The petitioner may seek withdrawal of the bank guarantee, by an appropriate application, after the statutory appeal is decided, such application would be considered on its own merits.

(VI) The petition and civil application No.2022 of 2018 are disposed of in the aforesaid terms. No costs.

(G.S.KULKARNI, J.)

(ACTING CHIEF JUSTICE)