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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.6214 OF 2018**

ATC Telecom Tower Corporation Private Limited ... Petitioner
Vs.
Navi Mumbai Municipal Corporation and Ors. ... Respondents

Mr. Amit Khairnar a/w Mr. Jigar Parmar I/by Link Legal India Law
Services for the Petitioner.

**CORAM : A.S. OKA &
RIYAZ I. CHAGLA, JJ.**

DATE : 9th JULY 2018

P.C.

1 The challenge in this petition is to the property tax bills at Exhibit – C to C/102 issued by the first respondent – Municipal Corporation and consequential notices issued demanding bill amounts. Admittedly, in the bills, there is no demand for penalty. Hence, efficacious remedy under Section 406 of the Maharashtra Municipal Corporations Act, 1949 is available to the petitioner for challenging the impugned bills. In view of availability of an efficacious remedy, we decline to entertain this petition. The petition is disposed of with liberty to adopt appropriate remedy in accordance with law.

Pallavi
Mahendra
Wargaonkar
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signed by
Pallavi
Mahendra
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(RIYAZ I. CHAGLA, J)

(A.S. OKA, J)