

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

Writ Petition NO. 13938 OF 2017

Grand Hotel Pvt. Ltd. Through Sagar Sorab Engineer ...Petitioner

Versus

Panhala Nagar Parishad, Through Chief Officer

...Respondent

WITH**Writ Petition NO. 13939 OF 2017**Mahalaxmi Resorts Prasad Tours And Travels,
Through Its Partner

...Petitioner

Versus

Panhala Nagar Parishad, Through Chief Officer

...Respondent

Mr.Tejas Dande with Bharat Gadhavi i/b. Tejas Dande & Associates, for the
Petitioners.

Mr.Drupad S.Patil, for Respondent No.1.

CORAM : G.S.KULKARNI, J.**DATE : 15 February 2018****P.C. :**

1. Heard the learned Counsel for the parties.
2. By these petitions the petitioners challenge the order dated 6 December 2017 passed by the learned Civil Judge and Judicial Magistrate First Class, Kolhapur whereby the application of the petitioner under Order 6 Rule 17 of the Code of Civil Procedure seeking amendment of the appeal memo has been rejected. Learned Trial Judge in rejecting the application has observed that the petitioners by the proposed amendment intended to incorporate averments on the earlier Municipal Tax Appeals filed by them

from time to time and the decisions as rendered in those appeals. It is observed that the petitioners can file certified copies thereof which can be directly read in evidence. Further, it is also observed that whatever decisions in the previous appeals on the present demand bill is a matter of argument for which no amendment to the appeal memo would be required.

2. Having perused the impugned order and also the application as moved on behalf of the petitioner, the learned trial Judge is correct in making the above observations. The legal effect of changing various assessments ultimately is a question of law. If the contention as urged on behalf of the petitioner is accepted, then, there would be no end to the litigation of these tax appeals by permitting such amendment, only to rely on previous orders which can in any case be relied on during the course of the proceedings. The appeal in question itself is of the year 2010 and this application was moved after such a long period on 6 December 2017 to amend the appeal memo. In my opinion, the amendment applications are rightly rejected by the impugned order. The impugned orders do not call for any interference. The petitions are accordingly rejected. No order as to costs.

(G.S.KULKARNI, J.)