**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

**CONTEMPT PETITION NO.373 OF 2019
IN WP/3942/2018**

VENKAT BHAGWANRAO BEDRE
VERSUS
M.D. SINGH, COMMISSIONER,
LATUR CITY MUNICPAL CORPORATION, LATUR

Mr. H.V.Patil, Advocate for petitioner
Mr. N.P.Patil-Jamalpurkar, Advocate for respondent

**CORAM : PRASANNA B. VARALE
AND
R.G. AVACHAT, JJ.
DATE : JUNE 18, 2019**

PER COURT :-

Heard Mr.H.V.Patil, learned Counsel for the petitioner and Mr.N.P.Patil-Jamalpurkar, learned Counsel for the respondent – Corporation.

2. Learned Counsel for the petitioner submits that the respondent committed willful disobedience of the judgment and order dated 01.03.2019 passed by this Court in Writ Petition No.3942 of 2018. The petition is based on an item published in the newspaper annexed to this petition at Exh.71.

3. By inviting our attention to the judgment and order of this Court dated 01.03.2019, learned Counsel for the petitioner submits that this Court had directed Municipal Corporation, Latur, to place the subject of levy of property tax before the Standing Committee of the Corporation and act in accordance with the decision thereon, so as to ensure compliance of Section 99 of the Maharashtra Municipal Corporations Act ("the Act", for short). He submits that the respondent – Corporation, by giving a go-bye to the provisions of the Act and the order of this Court, is seeking recovery of the property taxes.

4. Upon perusal of the judgment and order dated 01.03.2019 of this Court, it reveals that while dealing with the challenge to the property taxes effected by the respondent - Corporation from 15.02.2018, this Court found that the rates of the property tax under challenge, were already levied by erstwhile Municipal Council way back in the year

2009. This Court also took a note of the fact that after the property taxes were levied upto 2009, new buildings have come up in the span of over ten years and those buildings/properties were not subjected to levy of property tax. The Corporation took a decision to take search of the existing properties and for that purpose, engaged a private agency. This Court had observed that in view of the principle *Qui facit per alium facit per se*, which suggests that he, who does through another, does himself, and a private agency assisted the Corporation in collecting data. It was also observed by this Court that the persons, who were aggrieved by levy of taxes, availed the remedy of appeal under Section 406 and the petitioner also was at liberty to avail said remedy of appeal. Then, this Court, referring to the issue of non-compliance of provisions of Section 99, had further observed that there was no revision of rates levied by the erstwhile Municipal Council and as such, it was not necessary for the Corporation to place that subject before the Standing Committee/ Corporation. This Court had also made it clear that as regards the property tax, which has been levied for the first time on a number of properties which came into existence between the interregnum, it would be necessary for the Corporation to place the subject before the Standing Committee and act in accordance with the decision thereon. Ultimately, this Court had directed the Commissioner, Municipal Corporation, Latur to henceforth place the subject of levy of property tax before the Standing Committee and act in accordance with the decision thereon so as to ensure compliance of Section 99 of the Act.

5. Now, reading paragraph 19 of the order dated 01.03.2019, it can safely be said that levy of taxes in the year 1990 and reiteration of this levy of tax is saved of from the exercise of putting the subject of levy of tax before the Standing Committee. The item published in the newspaper placed on record clearly shows that the Commissioner of respondent –

Corporation is seeking recovery of the taxes levied in the year 1990. As such, the submissions of learned Counsel for the petitioner that the exercise undertaken by the respondent - Corporation is contrary to the order passed by this Court and the action of the respondent is of willful disobedience, cannot be accepted. The petition, thus, proceeds on misreading of the order.

6. In view of the above, we are of the opinion that the petition has no merit and deserves to be dismissed at threshold. The same is, accordingly, dismissed.

[**R.G. AVACHAT, J.**] [**PRASANNA B. VARALE, J.**]

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