

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.4196 OF 2017**

Mr. Sambhavnath Maharaj Trust ...Petitioner

VS.

Karad Municipal Council and Anr. ...Respondents

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Advocate Gunjan Shah i/b Mr.Kayval P. Shah for the Petitioner.

Mr. Dilip Bodake for Respondent No.1.

Ms. K. N. Solanki, AGP for the Respondent No.2/State.

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**CORAM : B. P. DHARMADHIKARI &
MRS. SWAPNA S. JOSHI, JJ.
DATE : 14/08/2019.**

P.C.:

. Effort of learned counsel for the petitioner is to urge that being religious trust duly registered as such under Maharashtra Public Trust Act, 1950 and involved in charitable activities the petitioner must get benefit of exemption from payment of general tax.

2. Learned counsel for the petitioner states that else where in the State of Maharashtra other municipal councils or corporations have given such exemptions. The petitioner therefore has on 10/2/2017 made representation but it has not been looked into till date.

3. Learned counsel appearing for respondent No. 1 submits that the petitioner is not carrying out religious or charitable activities and as such is not entitled to exemptions.

4. During hearing we find that in terms of demand notice and warrant dated 3/2/2017 up to 31/3/2017 petitioner was supposed to pay

total amount of Rs.7,57,951/-. The petitioner has invited our attention to certain payments in an effort to demonstrate that all arrears till 31/3/2017 have been cleared in installments. It is further submitted that even demands made thereafter have been paid as present petition is pending.

5. The document prima facie shows that entire amount has been paid. We also accept oral statement made by the petitioner that demands till date have been met with. The provisions of law permit exemption from general tax if the buildings and lands or portions thereof are exclusively occupied for public worship or for charitable purpose.

6. Respondent No.1/Municipal Council has not applied its mind to the facts and has not taken any decision on claim of the petitioner.

7. We direct the petitioner to appear before the Chief Officer of Municipal Council on 9/9/2019. The Chief Officer shall on that day collect necessary documents from the petitioner and then extend opportunity of hearing. The petitioner can also file additional representation pointing out exemptions if any extended to other religious or charitable institutions.

8. Respondent No.1-Municipal Council shall then pass suitable order on claim for exemption within next three months.

9. With these directions we dispose of the writ petition.

(MRS. SWAPNA S. JOSHI, J.)

(B. P. DHARMADHIKARI, J.)