

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

CIVIL APPLICATION NO.997 OF 2019

IN

WRIT PETITION NO.3008 OF 2017

WITH

WRIT PETITION NO.3008 OF 2017

[Not on Board]

Aparnanta Hotels Pvt. Ltd.	 Applicant
<i>In the matter of</i>	
Aparnanta Hotels Pvt. Ltd.	 Petitioner
Vs.	
The Navi Mumbai Municipal Corporation & Others	 Respondents

Mr. Prasad Dhakephalkar, Senior Advocate, with
Mr. Shardul Singh & Mr. Rushabh Parekh i/by
DSK Legal for the Applicant/Petitioner.
Ms Sirisha Kurada h/f Mr. Sandeep V. Marne for
Respondent Nos.1 to 3.
Ms A.A. Purav, AGP, for the Respondent-State.

CORAM: S.C. DHARMADHIKARI &
B.P. COLABAWALLA, JJ.

DATE : APRIL 15, 2019

P.C:

Mentioned. Not on board. Taken up on production
board as urgency was made out.

2. Heard Mr. Dhakephalkar, learned Senior Counsel appearing for the applicant/petitioner.

3. On the writ petition, there is already an order protecting the petitioner against the sealing of its immovable property.

4. However, the attachment thereof is permissible for non-payment of property taxes.

5. Since the order passed on 9-3-2017 amply clarifies this issue, interest of justice will be served if we dispose of both the writ petition and the civil application by clarifying that in the substantive Appeal - against the fixation of the rateable value and the demand of tax - the petitioner can raise all the contentions including that prerequisites in the statute prior to such fixation and demand have not been followed and complied with.

6. In the light of the fact that there cannot be any sealing of the property and to that extent the notice or the

communication is bad in law. This petition is disposed of on the ground of availability of alternate and equally efficacious remedy of Appeal. However, the attachment to continue subject to the rights of the parties in Appeal and in the event there is no compliance with the demand notice and the statutory preconditions, this attachment can be taken to its logical conclusion.

7. In view of the above, Civil Application No.997 of 2019 is also disposed of.

(B.P. COLABAWALLA, J.)

(S.C. DHARMADHIKARI, J.)