IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.3670 OF 2018

Canara Bank ... Petitioner

versus

State of Maharashtra and Ors. ... Respondents

Mr. Abhishek R. Mishra I/by Mr. Rajkumar Shukla, for Petitioner.
Ms. P.N.Diwan, AGP, for Respondent No.1.
Mr. S.M.Kamble, for Respondent No.2
Mr. Yuvraj Bhadane, Tax Assessor and Collector of Tax Department, present.

CORAM: AKIL KURESHI &
S.J. KATHAWALLA, JJ.
DATE: 19th JUNE, 2019

P.C.:

1. The above Writ Petition is filed by the Petitioner – Canara Bank, impugning the notice/communication dated 14th February, 2018 issued by the Respondent-Corporation on the ground that the Petitioners have failed to pay tax in respect of the property i.e. Narayandas Chambers, Near Old Bus Stand, admeasuring 1168 sq.ft. (108.5 sq.ft. Built Up) on the ground floor and 3282 sq.ft. (304.89 sq.ft. Built Up) on first floor, U.No.60 of Sheet No.76, known as Shop No.126 and 126A, bearing CTS No.27177 within the limits of Ulhasnagar Municipal Corporation (the said property). By the said notice, the Municipal Corporation has threatened to forthwith seal the said property.

2. By an order dated 22nd March, 2018, this Court has directed the Petitioner

Bank to deposit an amount of Rs.35 Lakhs with the Municipal Corporation, which the Bank has deposited.

3. From the averments made in the Petition and the submissions made by the Advocates for the Petitioner as well as the Corporation, it is clear that according to the Petitioner, they have paid the property tax due till date, and there are no arrears, however, according to the Corporation, a substantial amount remains to be paid by the Bank towards property tax. In our view, this dispute can be easily sorted out by reconciliation of the accounts. The Advocate for the Petitioner states and the Advocate for the Respondent agrees that the above issue can be sorted out if the parties hold a meeting with the Tax Assessor and Collector of Tax Department of the Corporation and reconcile the accounts. In view thereof, the following order is passed :

(i) The parties alongwith their respective Advocates and/or representatives shall have a meeting with Mr. Yuvraj Bhadane, Tax Assessor and Collector of Tax Department of the Corporation, on 25th June, 2019 at 12.00 noon. and reconcile the accounts.

(ii) The learned Advocate for the Petitioner states that if on reconciliation, it is found that any property tax is due and payable by the Petitioner to the Corporation, the same may be adjusted from the amount already deposited with the Corporation. The statement is accepted.

(iii) In the event of the Tax Assessor and Collector coming to the conclusion that no amount is due and payable by the Petitioner to the Corporation, the amount so deposited by the Petitioner with the Corporation shall be refunded to the Petitioner.

(iv) All contentions of the parties are kept open.

(v) The Writ Petition is accordingly disposed of.

(S.J.KATHAWALLA, J.) **(AKIL KURESHI, J.)**