IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.3671 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 4th December, 2017 issued by the Respondent- Corporation on the ground that the Petitioners are in arrears of the property taxes i.e. premises admeasuring 2025 sq.ft. ground floor and adm. 2000 sq.ft. Carpet on first floor in building known as Sadhu Bhawan, Shop Nos.48,49 and 50, Section 25, City Survey No.21649, 21650 and 21651 at Ulhasnagar Camp 4 with the limit of Ulhasnagar Municipal Corporation. By the said notice, the Municipal Corporation has threatened to forthwith seal the entire portion of the Petitioner's branch premises.

2. By an order dated 22nd March, 2018, this Court has directed the Petitioner Bank to deposit an amount of Rs.15 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 all the property taxes and there are no arrears. However, according to the Corporation, a substantial amount remains to be paid by the Bank towards property taxes. In our view, this dispute can be easily sorted out by reconciliation of the accounts. The Advocate for the Petitioner states that for this purpose, he will sit with the Tax Assessor and Collector of the Tax Department and reconcile the accounts. In view thereof, the following order is passed :

(i) The Petitioner along with their Advocate shall have a meeting with Mr. Yuvraj Bhadane, Tax Assessor and Collector of Tax Department, on 25th June, 2019 at 12.00 noon. and reconcile the accounts.

(ii) The learned Advocate for the Petitioner states that if on reconciliation, if 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.)**