IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.2290 OF 2018

Vijay Nagar Corporation … Petitioner
Versus
State of Maharashtra
And Others … Respondents

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Mr. Vishal Kanade a/w Mr. Satyadev Joshi I/b Devendra Singh for the Petitioner.
Mr. Manish Upadhyay, AGP for Respondent Nos.1, 3 and 4-State.

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CORAM : S.C. GUPTE, J.

DATE : 28 MARCH 2019

P. C. :

. Heard learned Counsel for the Petitioner and the learned AGP for the State.

2 **Rule**. Rule is taken up forthwith for hearing by consent of counsel.

3 This writ petition *inter alia* challenges an order passed by Sub-Divisional Officer, Mumbai Suburban District, Mumbai (Respondent No.2) on 27 December 2017. By the impugned order, Respondent No.2 appears to have deleted the name of one Yogi Nagar Federation, the original assessee of N.A. Assessment Tax and substituted the name of the Petitioner, and directed recovery proceedings against the Petitioner under Section 45 of the Maharashtra Land Revenue Code, 1966. This order is passed without giving any notice or hearing to the Petitioner. The affidavit

of Tahsildar, Borivali filed by the Respondent-State in this behalf, accepts that position. In paragraph-8 of the affidavit, it is categorically admitted that the requisite notices for hearing were not issued by Respondent No.2 before passing the impugned order dated 27 December 2017. The impugned order, accordingly, cannot be sustained and will have to be set aside.

5 **Rule** is, accordingly, made absolute and the petition is disposed of by quashing and setting aside the impugned order dated 27 December 2017. Respondent No.2 is directed to give hearing to the Petitioner before making any changes to the original assessment order passed against Yogi Nagar Federation.

6 Since the original order of 27 December 2017 is set aside, the attachment order passed by Respondent No.4-Tahsildar on 27 March 2018 in respect of the Petitioner's flat referred to in prayer clause (b) of the petition, also cannot be allowed to operate. The attachment order of 27 March 2018 is, accordingly, vacated forthwith.

(S.C. GUPTE, J.)