

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.9211 OF 2015

Tata Memorial Centre
Versus
The State of Maharashtra & Ors.

....Petitioner
...Respondents

Mr. Cherag Balsara a/w. Mr. Yogesh Patil, Mr. H.N. Vakil, Mr. Ankush Saraf i/by M/s. Mulla and Mulla and Craigie Blunt and Caroe, Advocate for the petitioner.

Mr. S.L. Babar, AGP for the Respondent No.1-State.

Mr. G.S. Hiranandani i/by Mr. C.G. Gavnekar, Advocate for the Respondent Nos.4 and 5.

Mr. Gaurav Sharma i/by Mr. A.M. Kulkarni, Advocate for Respondent No.6.

Mr. Jagdish G. Reddy (Aradwad), Advocate for Respondent No.7.

**CORAM : R.D.DHANUKA AND
SURENDRA P.TAVADE, JJ.**

DATE : 11th MARCH, 2020.

P. C. :

1. By this petition under Article 226 of the Constitution of India, the petitioner has prayed for a declaration that the Demand Notice dated 15.11.2018 annexed at Exhibit 'X' to the petition is illegal, without authority of law and contrary to Rule 7(2) of the Maharashtra Grampanchayat Tax and Fee Rules, 1960 and the Exemption Order dated 10.05.2005 and the said Demand Notice be quashed and set aside.

2. Learned counsel appearing for Respondent No.7 invited our attention to the averments made in Paragraph 10 of the affidavit-in-reply

dated 19.06.2019 in this petition. It is submitted that in view of the averments made by the Respondent No.7 in the said paragraph, nothing survives in this writ petition.

3. Perusal of the averments made in the said paragraph clearly indicates that the Respondent No.7 has decided to grant exemption in payment of Property Tax as contemplated under Section 132(1)(b) of the Maharashtra Municipal Corporations Act, 1949 (hereinafter referred to as the MMC Act) to the petitioner as a Special case, keeping answering respondent's all rights open to claim reimbursement, if any from the State Government as contemplated under Section 133 of the MMC Act.

4. In view of the averments made by the Respondent No.7 in the said paragraph, the Respondent No.7 cannot enforce the impugned Demand Notice annexed at Exhibit 'X' to the petition and the same is accordingly quashed.

5. Writ petition is made absolute in terms in the aforesaid terms.

[SURENDRA P.TAVADE, J.]

[R.D.DHANUKA, J.]