IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

WRIT PETITION NO. 1870/2017
(Bajranglal S. Bagla & anr. vs. Chandrapur, MC & Ors.)
AND
WRIT PETITION NO. 2832/2017
(Sushilaben S. Patel & anr. vs. Chandrapur, MC & Ors.)

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

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Shri M.P. Khajanchi, Advocate for the petitioner(s)
Ms.T.H. Khan, AGP for the respondent/State
Shri C.S. Kaptan, Sr. Adv a/b Shri M.I. Dhatrak, Adv for resp. nos. 1 & 2

CORAM : Z.A.HAQ & S.M.MODAK, JJ.
DATED : 08/01/2020

Heard.

These two petitions are disposed by common order as the subject matter of both the petitions is same.

The petitions are filed by the citizens of Chandrapur challenging the demand of property tax issued by the respondent no. 1 – Municipal Corporation for 2016-2017.

Undisputedly, after receiving the property tax bills, the petitioners had filed complaints challenging the valuation made by the respondent nos. 1 and 2. The complaints are decided during the pendency of the present petitions and the decisions have been communicated to the petitioners.

Section 406 of the Maharashtra Municipal Corporations Act (for short “the Act”) provides for appeal against the demand of tax and as per Section 406 (2) of the Act, the appeal lies after the complaint made to the Commissioner against the demand is decided.

Learned advocate for the petitioners submitted that the petitioners and the other citizens of Chandrapur who had objected to the demand of tax by the respondent no. 1 – Municipal Corporation by filing complaints as per Rule 15 of the Taxation Rules (Chapter VIII of Schedule D of the Act) would file appeal as per Section 406 of the Act. The submission relating to the other citizens of Chandrapur, than the petitioners is made as the petitions are filed in representative capacity.

In the above facts, in our view, the interests of justice would be sub-served by passing the following order:-

(a) The demand of tax by the respondent no. 1 – Municipal Corporation for 2016-2017 viz-a-viz the citizens of Chandrapur who had objected to the demand by filing complaints as per Rule 15 of the Taxation Rules (Chapter VIII of Schedule D of the Act), are quashed.

(b) The respondent no. 1 – Municipal Corporation shall issue fresh demand of taxes in consonance with the decision taken on the complaints made by the citizens.

(c) The citizens who are aggrieved by the decision on their complaints and the demand of tax which would be made by the respondent no. 1 – Municipal Corporation would be at liberty to file appeal as per Section 406 of the Act, if so advised.

The petitions are **disposed** in the above terms. No costs.

CIVIL APPLICATION (W) NO. 1092/2017

In view of the disposal of the writ petition, this application praying for permitting the petitioners to file writ petition in representative capacity does not survive. It is **disposed** accordingly.

JUDGE **JUDGE**

ANSARI