IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.2002 OF 2003

Shri. Murlidhar Shriram Shukla
Since deceased through his legal heirs ..Petitioners
Versus
The Commissioner,
Nashik Municipal Corporation, Nashik ..Respondent

Ms. Rukmini Khairnar i/by Pramod Joshi & Mr. P. M. Shah, for the Petitioners.
Mr. M. L. Patil, for the Respondent/Corporation.

CORAM : NITIN W. SAMBRE, J.

DATE : 24th FEBRUARY, 2022

P.C.

1. Heard Ms. Rukmini Khairnar, learned counsel for the petitioners. She has ably assisted this Court in dealing with issues which fell for consideration in the present writ petition.

2. In the petition at the behest of the occupants, the judgment of the Joint Civil Judge Senior Division, Nashik delivered on 8th August, 2000 is under challenge, so also the judgment of the Appellate Court delivered on 2nd August, 2002 in Civil Municipal Appeal No.249 of 2000 is under question. Both these appeals were in relation to the fixation of the annual letting value for a period from 1995-96.

3. The fact remains that both these appeals are dismissed by the Courts below as the petitioners have failed to deposit the amount of tax which was condition precedent for entertaining the appeals. Though learned counsel for the petitioners has strenuously claimed that the appeals should have been entertained as the taxes claimed are without any basis and she has invited attention of this Court to the orders in relation to the said property delivered by the 2nd Appellate Court in Appeal Nos.288 of 1994, 287 of 1994 and 286 of 1994 whereby annual letting value was reduced. This Court is of the view that against concurrent findings, there is hardly any material on record which warrants indulgence. Apart from above, fact remains that subsequent taxation charged by the Municipal Corporation is already accepted. Considering the nature of claim, in my opinion, after lapse of period of almost twenty years, I hardly see any reason which warrants interference in the impugned order.

4. The petition as such stands dismissed.

[NITIN W. SAMBRE, J.]