

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 9040 OF 2021

1. Shri. Prasad Pandurang Tapkir
Age: Adult 50 y, Occupation : Agriculture
 2. Smt. Shakuntala Pandurang Tapkir
Age : Adult, Occ : Housewife
Nos. 1 & 2 above residing at
'Kshipra', 478/B, Parvati,
Anurag Society, Shahu College Road,
Pune – 411 009
- ... Petitioners

Versus

1. The Asst. Director of Town Planning ,
Pune District, Pune.
 2. The Sub-Divisional Officer, Khed
Sub- Division Khed (Rajgurunagar)
District Pune
 3. The District Collector,
Pune District, Pune
 4. The State of Maharashtra
Through its Secretary,
Urban Development Department
Mantralaya, Mumbai – 400 032
(for Nos. 1 to 4, notice of Present
Writ Petition to be served upon the
Office of Government Pleader
Appellate Side, High Court, Mumbai
- ... Respondents

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Mr.Prafulla B. Shah with Mr.Swapnil B. Tingre, Ms. Gunjan Shah,
Mr. Sandeep Patade i/b. Mr.Kayval Shah for the Petitioners.

Mr. V.S.Gokhale, 'B' Panel Advocate for the State.

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CORAM : **NITIN JAMDAR AND
SHARMILA U. DESHMUKH, JJ.**

DATE : **17 NOVEMBER 2022**

ORAL JUDGMENT : (Per Nitin Jamdar, J.)

Rule. Rule made returnable forthwith. The Respondents waive service. Taken up for disposal.

2. By this petition, the Petitioners are challenging the order dated 15 February 2020 passed by the Assistant Director, Town Planning, Pune Branch, Pune refusing to return the amount of premium paid by the Petitioners on 30 August 2022 for availing the benefit of exclusion from Floor Space Index (FSI).

3. On 25 November 1997, the Urban Development Department issued a notification under Section 17 of the Maharashtra Regional and Town Planning Act, 1966 (Act of 1966) publishing the Regional Plan for Pune District. It was sanctioned and came into force with effect from 10 February 1998. The Regional Plan contained the

provisions of the Development Control Regulations. The Promoters Builders Association, Pune requested the state government to modify the D.C. Regulations for the areas adjoining the Municipal Corporation Limits as the surrounding fringe area of the municipal corporations was likely to be included in the Municipal Limits in future. It was felt necessary to have a homogeneous development in the areas adjoining the Municipal Corporation Limits from a planning point of view. The Government was of the opinion that with a view to have properly planned development of the areas certain provisions of the said D.C. Regulations should be modified. Under Section 20 of the Act of 1966, which empowers revision or modification of the regional plan, a notice regarding the proposed modification was issued under section 20(3) of the Act of 1996 on 28 August 2008. The Government decided that the said Regulations shall be sanctioned with changes. Modification with changes and as per Schedule 'A' appended the notification was granted. Accordingly, a notification came to be issued by the State Government on 28 August 2009. As per Regulation 9 (e) of Schedule 'A', staircases and passages areas covered by specific measurements for the structures specified therein, and in the case of assembly halls, area of staircase flight, mid-landing and floor landing, staircase passages irrespective of the width of the staircase would be subject to payment of premium to be decided by the Collector in consultation with the Director of Town Planning. As per provision No. 9 (e) Schedule 'A' of the sanctioned Regulations, District Collector finalized the premium amount with the consultation of the Director of Town Planning,

Maharashtra, Pune, for the specific area which is not included for FSI calculation to be allowed on payment of premium. Respondent No.3 -the Collector sanctioned such premium rate vide their letter No. 500/ 2012 dated 18 June 2012.

4. The Petitioners claim to be owners of the land admeasuring about 4750 sq. meters out of survey no. 103/2/2 situated at Alandi Taluka, District – Pune. The Petitioners applied for a grant of non-agricultural conversion in respect of the land (NA permission) to carry out construction on 25 May 2012. The Sub Divisional Officer, Khed, granted the permission on 8 October 2012, referring to the sanction of plans by the Assistant Director of Town Planning, Pune, dated 25 September 2012. Permission was granted on a condition *inter alia* that non-agricultural use of land should be continued and so informed within one month to the Tehsildar, and the use should be carried out within a period of one year and if it is not done, an extension would be sought otherwise permission would lapse. After scrutinizing the Petitioner's proposal for exclusion of specific area to be excluded from the FSI calculation premium was fixed, the Petitioners deposited a sum of Rs. 30,46, 290/- (Challan No. 841 dated 30 August 2012). Pursuant to the Regulations of 2009, the amounts of Rs. 6355.04 and Rs. 30,46,290/- were calculated as premium, and the challan was sent to the concerned authority. The Petitioners thereafter deposited these amounts, which are sought for to be returned by the Petitioners. Thereafter, the Petitioners abandoned the said plan, sought revision of plots, and again applied

on 16 December 2013, and again permission was granted on 19 April 2014 on similar conditions. The Petitioners did not carry out any activities as per this permission, and on 13 August 2015, applied for a return of the premium of Rs. 30,46,290/- paid on 30 August 2012.

5. Three years thereafter, the Petitioners filed a petition bearing no. 8586 of 2018, which was disposed of by order dated 15 January 2020 directing the Respondents to give an opportunity to the Petitioners and take a decision. By the impugned order dated 15 February 2020, the prayer of the Petitioners to return the amount of premium was rejected. The Petitioners challenging this order is before us by way of this petition.

6. The Petitioners have prayed that the impugned order be quashed and set aside and the Respondents- authorities be directed to return the amount of Rs. 30,46,290/- along with interest at the rate of Rs. 18% from 30 August 2012 till date. Reply affidavit is filed on behalf of the State, and additional affidavit and rejoinder have been filed.

7. We have heard Mr.Prafulla B. Shah, learned Advocate for the Petitioner, and Mr. V.S.Gokhale, the learned 'B' Panel Advocate, for the Respondent -State.

8. Mr.Prafulla B. Shah, the learned Advocate for the Petitioners, firstly submitted that the Petitioners could not carry out the activities pursuant to the permission granted in view of financial difficulty, no work was undertaken, and the impugned order only refers to the absence of rules for refund and there is no reason elaborated in the order. Mr.Gokhale, the learned Advocate for the State, on the other hand, submitted that claim of the Petitioners as prayed for the amount of Rs. 30,46,290/- along with interest at the rate of Rs. 18% from 30 August 2012 is hopelessly time-barred, and if a civil suit had been instituted, the same would be beyond limitation. Mr.Gokhale further submitted that there is no error in the impugned order as there is no provision for return/ refund of the amount of premium, and without any such provision, the amount could not have been returned. It was also contended that the Petitioners are not able to trace their legal right to any statutory provision, and therefore, it cannot be given effect to in writ jurisdiction. Mr.Gokhale drawing our attention to the additional affidavit submitted that the premium deposited is not separately kept aside as a deposit but is a charge on a broader level, which is utilized for providing infrastructural amenities and, therefore, the same cannot be returned in the absence of any provision.

9. The first question is of a statutory rights of the Petitioners to demand return of the premium paid. It is an admitted position that there is no provision for the return of the statutory charge under 9 (e) once paid, and in the case where such a refund is permissible, the

same has been expressly provided for. No legal right flowing from any statute for the return of the premium paid under this clause is shown by the Petitioners, nor it exists.

10. The case before us is not one where, for the State's fault, the Petitioners could not carry out activities. Pursuant to the deposit of premium, neither there was any prohibition under any statute nor law against the Petitioners carrying out any activities pursuant to the permission granted. There is no elaboration in the petition as to what were the unavoidable circumstances except a vague statement of scarcity of funds and whether they were of such a nature which impaired the Petitioners from carrying out the activities beyond their control or whether there was any calamity or act of god that prevented the Petitioners. The Petitioners did not commence the work as per the permission granted to them on 8 October 2012 within one year, i.e. by 7 October 2013, neither they applied for an extension of the period as provided in the first proviso of section 48 of the Act of 1966. As such, the permission dated 8 October 2012 lapsed on 8 October 2013. Therefore, the permission requested by the Petitioners, vide their letter dated 16 December 2013, was a new permission. There was a difference between the two proposals in the type of development to be carried out by the Petitioners as per permissible potential in the form of FSI. As per the prevailing Regulations, some components of buildings were excluded from FSI calculations against the payment of the premium amount, and in another case, only subdivision of land in the form of plotted layout.

The premium was charged for the purpose of exclusion of components from FSI calculations.

11. The Petitioners have, in the petition and oral argument, repeated the phrase 'refund' of the amount. This phrase has a specific meaning in general parlance. Refund is to repay or restore or return money in restitution or repayment. There could be a case of wrong calculations, excess duties or taxes, and specific policy or statutory provisions. It has never been the challenge of the Petitioners that the statutory charge paid by the Petitioners was a mistake or was excessive. There was no challenge to the levy of the charges. The Petitioners simplicitor claim that statutory charges paid be returned to the Petitioners.

12. The part of Regulation 9 of Schedule of the notification dated 28 August 2009, which is relevant to the present case reads thus :

“As per Regulation 9 (e), of Schedule ‘A’ staircases and passages areas are covered by specific measurement for the structures specified therein and in case of assembly halls, area of staircase flight, mid landing and floor landing, staircase passages irrespective of width of staircase would be subject to payment of premium to be decided by the Collector in consultation with the Director of Town Planning”.

As per provision 9 (e) of the notification dated 28 August 2009, it was a matter of promotional policy to get the maximum potential out of the land for housing projects. The concept of premium, which was

charged under notification dated 28 August 2009, was on account of the benefit of exemption of the components of the building from FSI. The payment of the premium was to be done at the time of finalizing the technical recommendation, and thereafter, it was expected to be utilized by starting the work immediately. It is also the contention of the Respondent -State that the premium charged is not being deposited earmarked qua the Petitioners. It was subsumed in the charges recovered from the broader level for providing infrastructural amenities and public facilities.

13. Secondly, according to the Petitioners themselves, as seen can be from the prayer that the entitlement arose on 30 August 2012. The Petitioners have stated that they requested Respondent No.1 and 2 to refund the amount of premium which the Petitioners deposited on 30 August 2012 but have not attached those request letters with the writ petition. The first application made for the refund on record was on 30 August 2013. After that, the same was not pursued by approaching any Court of law to assert any right to recover the amount. The petition was filed in the year 2018, five years thereafter. Therefore this delay also will have to be kept in mind.

14. Mr.Shah, the learned Advocate for the Petitioners, then contended that the Respondent–State has violated the equality clause under Article 14 of the Constitution of India. Pleadings in the petition in support of this contention are that the refund of the

premium for unutilized additional FSI is granted only to the project and construction in city of Mumbai vide Government Resolutions dated 14 March 2016, 2 August 2017 (not annexed) and 8 August 2019. It is also pleaded that not granting refunds to developers/land owners outside Mumbai is a breach of Article 14 of the Constitution of India. Mr. Shah relied on the decision of the Division Bench of this Court, Bench at Goa in the case of *Alcon Resort Holdings Limited and another vs. Dy. Collector and Sub-Divisional Officer, South Goa and others*¹ to contend that there cannot be discrimination in respect of the revenue matters and case of levy of taxes, and such discrimination was set aside by the Division Bench on a similar ratio that should apply to the facts in the present case.

15. Mr.Gokhale, the learned Advocate for the State, submitted that there is no merit in the contention that there has been discrimination and no such case is made out, and there is no foundation laid in the petition. Mr.Gokhale submitted that the reliance placed by the Petitioners on Government Resolutions dated 14 March 2016 and 8 August 2019 to demonstrate discrimination is entirely misconceived as this notification refers to the purchase of additional FSI and not regarding the exemption from FSI.

16. For examining the challenge based on discrimination, first, there has to be foundation in pleadings. In the petition, after narrating the facts, the grounds of challenge are stated without any

¹ 2003 (1) Mh. L.J.

elaboration. The first ground is that the impugned order was passed without considering Government Resolutions dated 14 March 2016, 2 August 2017 and 8 August 2019. The second ground is that by these Resolutions, the State had granted a refund of the premium of unutilized additional FSI in the city of Mumbai, but not to the land owners outside Mumbai, which is in breach of Article 14 of the Constitution of India. It is then stated that the impugned order is passed without considering the provision of the Act of 1966, which provision is not elaborated. The case of the Petitioners in the pleadings on infringement of Article 14 of the Constitution of India is an assertion that the developers in the city of Mumbai are granted a refund and those not outside. In the Grounds of Challenge, there is a reference to Resolutions dated 14 March 2016 and 8 August 2019, which have been annexed, but what the Resolutions contain and how they are germane for challenge is not explained. The petition is entirely sketchy and does not lay down any foundation for the challenge except for the allegation of discrimination between the developers in Mumbai and outside Mumbai.

17. Firstly, the Government Resolution dated 14 March 2016 is not restricted to Mumbai alone. Yet it is stated that it discriminates against the developers/ land owners outside the city. Even otherwise, the oral argument based on Government Resolutions dated 14 March 2016 and 8 August 2019 is entirely misconceived. The Government Resolution dated 14 March 2016 refers to the directives issued under section 154 of the Act of 1966 regarding additional FSI

to educational, medical institutional and star-category hotel buildings. The Government Resolution dated 8 August 2019 refers to the notice under section (37) (1AA) with directives issued under section 154 of the Act of 1966 for modification in Regulation No. 30 (A) of the Development Control and Promotion Regulations for Municipal Corporation of Greater Mumbai. These two Resolutions pertain to entirely different spheres.

18. The Government Resolution dated 14 March 2016 is in respect of levy and sharing a premium amount while granting additional FSI to educational, medical institutional and star category hotel buildings. Mr. Gokhale, has rightly pointed out the difference between granting additional FSI on a paid basis to a development project of a particular category, and the benefit of exemption. The Government Resolution dated 14 March 2016 refers to purchasing additional FSI for bonafide use as a special case. This Resolution applies to all Municipal Corporations, Metro Regional Development Authority and Special Planning Authority. Therefore, it is not that this Resolution applies only to the areas under the jurisdiction of the Municipal Corporation of Greater Mumbai; secondly, it is in respect of additional FSI on purchase. How, on this basis, the Petitioners can urge discrimination under Article 14 of the Constitution of India is not explained. The Government Resolution dated 8 August 2019 is regarding the modification of clause no. 15 of Regulation No. 30 (A) of the Development Control and Promotion Regulations for Municipal Corporation of Greater Mumbai. This also relates to the

refund of the premium paid for the purchase of additional FSI. There is a difference between an amount paid as a transaction, such as the purchase of FSI, and the amount paid for availing an exemption or privilege. There is a clear difference between the premium paid for the exemption of staircases, balconies, and terraces from the permissible FSI and the premium paid for the purchase of additional FSI over and above the permissible basic FSI.

19. The concept of premium, which was charged under notification dated 28 August 2009, was for the benefit of exemption of the components of the building from FSI. The payment of the premium was to be done at the time of finalizing the technical recommendation, and thereafter, it was expected to be utilized by starting the work immediately. The situation contemplated under Government Resolutions dated 14 March 2016 and 8 August 2019 is entirely different and cannot be made the foundation of challenge under Article 14 of the Constitution of India. Therefore, if the refund is permitted under Government Resolutions dated 14 March 2016 and 8 August 2019, it cannot be said that there was discrimination in respect of the premium paid under notification dated 28 August 2009.

20. Furthermore, under Government Resolution dated 14 March 2016, there is a time limit provided of four years, and thereafter, no refund is permissible. This would also indicate that the refund is not treated as a default position, but is available when it is specifically

provided. There is, therefore, no merit in the challenge of the Petitioners based on Article 14 of the Constitution of India. Firstly, it is bereft of any pleading. Secondly, it proceeds on the errors of factual assertion regarding discrimination between the city of Mumbai and cities outside of Mumbai in the State of Maharashtra and thirdly, the concept of payment of premium under this notification is entirely different. In light of this conclusion, the decision of the Division Bench in the case of *Alcon Resort Holdings Limited and another (supra)* will not be applicable as, in that case, the Court found that there was discrimination. We may also note that the challenge in the case of *Alcon Resort Holdings Limited and another (supra)* was a levy, and the issue of a refund did not arise.

21. Mr. Shah, the learned Advocate for the Petitioners, then contended that there is no clause under the governing Regulations for forfeiture either under the circular of 28 August 2009 or under the Development Control Regulations and unless specifically forfeiture is provided, the State would not be justified in withholding the amount of premium, and it should have been returned. Mr. Shah relied upon a decision of the Hon'ble Supreme Court in the case of *Popatrao Vyankatrao Patil Versus State of Maharashtra and others*² to contend that in an identical situation, the Hon'ble Supreme Court had directed the refund of the deposit in respect of an auction conducted for the allotment of the sand block. Mr. Shah also relied upon a decision of the Hon'ble Supreme Court in the case of *Suresh*

2 (2020) 19 Supreme Court Cases 241

*Kumar Wadhwa Versus the State of Madhya Pradesh and others*³ where the Hon'ble Supreme Court elaborated on the principle of forfeiture and submitted that there is a need to stipulate the specific condition of forfeiture in the absence of which the State Government cannot retain the amounts. On the same issue, Mr. Shah relied upon a decision of the Hon'ble Supreme Court in the case of *Union of India Versus Vertex Broadcasting Company Private Limited and others*⁴ where, according to the Petitioners, the refund was granted.

22. Mr.Gokhale, the learned Advocate for the State, submitted that the decisions cited by the Petitioners arise from completely different facts and circumstances and contractual matters and, therefore, are not applicable to the case of the Petitioners.

23. In the case of *Vertex Broadcasting Company Private Limited and others (supra)*, the Respondents had approached the High Court questioning the action of the Union of India in forfeiting or withholding the licence fee, 50% of which was deposited as a condition for obtaining bids and for obtaining FM broadcasting licence. The contention before the High Court was that forfeiture clause was not part of the tender document and, therefore, could not have been effected. The Hon'ble Supreme Court, upon perusal of the tender document, found that there was no clause in the tender document, and therefore, the Union of India could not have departed from the terms of the tender. In the case of *Suresh Kumar*

³ (2017) 16 Supreme Court Cases 757

⁴ (2015) 16 Supreme Court Cases 198

Wadhwa (supra), the plaintiff was unsuccessful before the High Court of Madhya Pradesh, where he had prayed for return of a security deposit and approached the Hon'ble Supreme Court. In this case, the appellant was one of the participants in the auction proceedings, and the security deposit amount was forfeited. The Hon'ble Supreme Court considered the question regarding the breach of the terms and conditions of the public auction notice in the context of section 74 of the Indian Contract Act, 1872. Thereupon, examining the provisions of the Act of 1872, the Hon'ble Supreme Court held in favour of the appellant/ plaintiff therein and allowed the appeal. Similarly, in the case of *Popatrao Vyankatrao Patil (supra)*, the appellant therein has deposited 1/4th amount of the auction price while bidding for allotment of the sand block. Thereafter, in the transit, the file was lost and the appellant was not granted possession of the sand block. The appellant could not excavate any sand, and the amount was refunded. The Hon'ble Supreme Court found that in spite of the appellant being the highest bidder depositing the entire amount of auction, the possession of the sand block was not given for reasons not attributable to him, and he could not excavate the sand, and he was entitled to get a refund of the amount deposited by him. Therefore, all three cases cited by the Petitioners arose from the terms of the tender, auction notice and under the provisions of the Act of 1872. These cases did not arise from paying premiums under the statutory provisions such as exemption from FSI, and then asking for return of the amount. The Petitioners are unable to demonstrate absolute legal principle of the

return of the statutory charges is a right and unless forfeiture clause is provided, the Government cannot refused to refund the amount. The concept of regulation of FSI is in the larger public interest as it is directly relatable to planned development.

24. Mr. Shah, the learned Advocate for the Petitioners, then relied on three orders of the Madras High Court, which according to the Petitioners, are directly applicable for refund of the amount paid towards infrastructural amenity charges when the developer therein did not carry out the permitted activities and was granted the return of the amount. The first order is of the learned Single Judge in the case of *Mr. K. Ravichandran vs. The Government of Tamil Nadu, Rep. by its Secretary, The Housing and Urban Development Department & Anr.*⁵ The second is of the learned Single Judge in the case of *Inter Mission Industrial Development Association Versus Chennai Metropolitan Development Authority (CMDA) and others.*⁶ Third is of the Division Bench in the case of *The Member Secretary, Chennai Metropolitan Development Authority Vs. The Housing Secretary, Chennai Metropolitan Development Authority & Ors.*⁷ Mr. Shah submitted that in these three cases, the refund of premium regarding infrastructure development had been granted, and there is no reason why in this case, the State of Maharashtra should not refund the amount as following the legal principles laid down therein.

⁵ Writ Petition No. 22018 of 2018 dated 14 September 2018

⁶ 2020 SCC OnLine Mad 15894

⁷ W.A. No. 1664 of 2017 and C.M. P. No.21541 of 2017 dated 10 January 2018

25. The Division Bench of Madras High Court, in the case of *the Member Secretary, Chennai Metropolitan Development Authority (supra)*, considered the case regarding the return/ refund of premium FSI, infrastructure and development charges. The Division Bench noted that it was the case of cancellation of planning permission, and once there is a cancellation of planning permission, the amount needs to be refunded. This is the only reason discernible from the said order. The order was passed in *V. N. Raghupathy Vs. The Secretary, Housing and Urban Development Department & Another*⁸ by the learned Single Judge of Madras High Court, where the learned Counsel for the development authority had left it to the Court to pass appropriate order, and the learned Single Judge directed the authority to consider the representation and refund the amount. No law is laid down in this order. Similar is the order passed by the learned Single Judge of Madras High Court in *Inter Mission Industrial Development Association (supra)*, where the learned Additional Advocate General had made a statement that the Development Authority would consider the request within a reasonable time. These are not the cases where any legal principle is laid down, which would guide us in the case before us. Here, the Petitioners' claim is vehemently opposed by the State Government on the ground of lack of any statutory provision. We have not been shown any legal position that a moment a person demands that premium paid by him for availing the benefit of regulations

8 WP No. 5029 of 2019, dated 27.02.2019

regarding FSI, the State is obliged to return the same irrespective of the facts and situation.

26. Mr. Shah then sought to rely on the decision of the Division Bench of this in the case of *Amit Maru & Another Versus State of Maharashtra & Others*⁹ to contend that there was no competence in the State to levy such premium. The decision of the Hon'ble Supreme Court in the case of *Amit Maru & Another (supra)* rendered in public interest litigation where there was a challenge to levy of premium on Ready Reckoner value in the city of Mumbai. How this decision assists the Petitioners in case of the return of the amount is not explained. As stated earlier, these Petitioners are not challenging the levy of premium in this petition which they voluntarily deposited. As regards the contention that the State Government is under obligation to return the amount of premium, we have not been shown any statutory provisions. Neither we have been shown any general principle of law that return/ refund of the amount paid to the State Government has to be made on being demanded.

27. The Petitioners sought to contend that the Sub Divisional Officer, Khed requested the Assistant Director of Town Planning, Pune, to complete the procedure for refund, and this order should be implemented. There is no merit in this contention. The Sub Divisional Officer, in the communication dated 19 November 2015,

9 Public Interest Litigation No. 94 of 2008, dated 10 June 2010

had only requested consideration of the proposal; even otherwise, in view of the impugned order, there is no efficacy to the communication of the Sub Divisional Officer. Even though the Petitioners refer to Government Resolution dated 2 August 2017 in the grounds, it is not annexed, and how it is applicable is not explained.

28. Thus, after recovering the charge, permission was granted to the Petitioners, who were free to utilize the privileges granted in the present case. After the privilege was granted, it was up to the Petitioners to use it. Upon payment of the statutory charges, the exemption was granted, and the procedure ended. The premium was a charge and not a deposit. There is a difference between an amount paid as a transaction, such as the purchase of FSI and a charge paid for availing an exemption or privilege. The decision not to utilize the privilege was entirely of the petitioner. Having relinquished the privilege once granted, it is not open to the Petitioners to seek payment from the Public exchequer. The premium charged was not being deposited earmarked qua the Petitioners. It was subsumed in the charges recovered from the broader level for providing infrastructural amenities and public facilities. This is not a case where the State Government prevented the Petitioners from utilizing the privilege even after payment of charges or that there was any exceptional circumstance. The Petitioners have not even bothered to elaborate on the circumstances in which the Petitioners could not avail of the benefits and have only

used a phrase- scarcity of funds. There is no provision for a refund of this statutory charge once recovered, and in the case where such a refund is permissible, the same has been expressly provided for. The attempt of the Petitioners to develop a case based on infringement of Article 14 of the Constitution of India in respect of cases where such refund is allowed, is without merit. The Petitioners claim the return of the statutory charges paid by the Petitioners almost a decade ago, that too with interest at the rate of 18% per annum. Since the relief of refund/return of the amount will have to be considered today, we take note of the Unified Development Control and Promotion Regulations 2020, notified on 2 December 2020. Savings clause contained in the Regulations states that no refund is permissible in any case. The savings clause saves the permission granted in the erstwhile Regulations, the payment made as per erstwhile Regulations has to be adjusted, and no refund is permissible.

29. In light of the above discussion, no case is made out by the Petitioners to grant any relief.

30. The petition is dismissed. Rule is discharged. No costs.

(SHARMILA U. DESHMUKH, J.)

(NITIN JAMDAR, J.)