

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

NAGPUR BENCH : NAGPUR

WRIT PETITION NO.1900/2022

Shahbabu Education Society, Patur
and another

... Petitioners

- Versus -

State of Maharashtra
and another

... Respondents

Mr. S.N. Tapadia, Advocate for Petitioners.

Ms. K.S. Joshi, Government Pleader for Respondent No.1.

CORAM : NITIN JAMDAR AND
ANIL L. PANSARE, JJ.

DATE : 12 APRIL 2022

P.C. :

This writ petition is filed challenging the rejection of Petitioner's request of exemption from property tax by the Respondent-Municipal Corporation. The rejection is on the

ground that the Petitioners receive substantial donations, other income, bank fixed deposit receipts and interest in the account, the amount of which the Commissioner found is not commensurate with the charitable purpose. That being so, the Petitioners should have demonstrated in the petition, the source of the donations, the quantum, the percentage vis-a-vis total outlay of the Petitioners, the factum of bank fixed deposit receipts and their amount and their components in the income of the Petitioners. Unless these particulars are pleaded, the findings of the Commissioner cannot be disturbed.

2. The learned Counsel for the Petitioners states that fresh petition will be filed giving all these particulars. Accordingly, writ petition is disposed of with liberty to file a fresh petition.

(ANIL L. PANSARE, J.)

(NITIN JAMDAR, J.)