

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

WRIT PETITION NO. 1303 OF 2023

The Manjri Stud Farm Private Limited	...	Petitioner
Versus		
Pune Municipal Corporation & Anr.	...	Respondents

Mr. Karl Tamboly a/w Mr. Aryan Srivastava and Mr. Sahil Singh iby
Wadia Ghandy & Co. for the Petitioner.

Mr. Vishwanath Patil for the Respondent No.1-PMC.

Mr. Arun Shinde, Divisional Inspector (PMC)-present.

Mr. Ravindra Gaikwad, Section Inspector-present.

**CORAM: G. S. KULKARNI &
R. N. LADDHA, JJ.**

DATE : 8th MARCH, 2023

P.C. :-

. Heard Mr. Tamboly, learned counsel for the petitioner and
Mr. Patil, learned counsel for respondent no.1-Pune Municipal
Corporation.

2. This petition under Article 226 of the Constitution is filed
praying for the following reliefs :-

“(a) That this Hon' ble Court be pleased to issue a writ of certiorari or any other appropriate writ, order, or direction in the nature of certiorari calling for the records and proceedings pertaining to the (i) Notice dated 22nd March 2022 (Exhibit C) (First Impugned Notice); (ii) Notice dated 17th August 2022 (Exhibit F) ("Second Impugned Notice"); (iii) Notice dated 14th September 2022 (Exhibit H) ("Third Impugned Notice"); (iv) Notice dated 5th January 2023 (Exhibit N) ("Fourth Impugned Notice") issued to the Petitioner in respect of levy of property taxes, and after examining the legality and validity thereof, this Hon'ble Court be pleased to quash and set aside the same;

(b) That this Hon'ble Court be pleased to issue a writ of certiorari or any other appropriate writ, order, or direction in the nature of certiorari calling for the records and proceedings pertaining to the Impugned Warrant issued to the Petitioner (annexed as Exhibit O hereto) and after examining the legality and validity thereof, this Hon'ble Court be pleased to quash and set aside the same;

(c) That this Hon'ble Court be pleased to issue a writ of mandamus or any other appropriate writ, order, or direction in the nature of mandamus directing the Respondent No. 1 to conduct a fair hearing in respect of the levy of property tax on the said Property;

(d) That pending the hearing and final disposal of this Petition, this Hon'ble Court be pleased to restrain the Respondent No.1 and all their officers from taking any steps or actions or hearing in furtherance of the Impugned Notices (annexed as Exhibits C, F, H, and N hereto respectively) and Impugned Warrant (annexed as Exhibit O hereto);

(e) Ad-interim in terms of prayer clause (d);

(f) For costs: and

(g) Such further reliefs as this Hon'ble Court may deem it and proper in the facts and circumstances of the present case at hand."

3. On 31st January, 2023, subject to the petitioner depositing an amount of Rs.2,00,00,000/- (Rupees Two Crores) with the Corporation, the impugned notices were stayed. The relevant part of the order referred, which reads thus :

"4. Meanwhile, having considered the rival submissions, we direct that there shall be stay to the effect and operation of warrant of attachment till the next date subject to the condition that the Petitioner shall deposit with the Corporation a sum of Rs.2,00,00,000/- (Rupees Two Crores) within a period of two weeks from the date of receipt of this order without prejudice to the rights of the Petitioner and keeping all questions open. Meanwhile, we direct the Corporation to grant hearing to the Petitioner in respect of the demand notices issued to the Petitioner and take it's decision in accordance with law."

4. On 14th February, 2023, when the present proceedings were listed before the co-ordinate bench of this Court, the following order was passed:-

“ Pursuant to the order dated 31/01/2023, an amount of Rs.2 Crores has been deposited with the Municipal Corporation. It is submitted by learned counsel for the Municipal Corporation that an opportunity of hearing has been granted to the petitioner in terms of the said order. An affidavit be placed on record, indicating the nature of hearing granted to the petitioner and decision taken therein, as directed.

2. Stand over to 08/03/2023. Interim directions granted earlier to continue till then.”

5. Mr. Patil, learned counsel for the Corporation, on instructions, states that the Corporation is not interested to continue with the attachment of the property in question. He also states that now fresh bills/notices are being issued and the amount which has been deposited by the petitioner shall be adjusted in any fresh assessments/bills to be issued.

6. In such view of the matter, it appears that the impugned notices would not remain relevant, as now fresh bills/notices are being issued. Accepting the statement made by Mr. Patil, in our opinion, further adjudication of this petition is not called for. The Municipal Corporation is now free to issue bills/notices to the petitioners in accordance with the law.

7. All contentions of parties, in that regard, are expressly kept open.

8. Needless to observe that the amount of Rs.2 Crores shall be subject to adjustment in any fresh bills/notices which would be issued.

9. Petition is accordingly disposed of. No costs.

10. At this stage, Mr. Patil informs that a hearing has already been granted to the petitioner and what remains is an appropriate order to be passed. Let an appropriate order be accordingly passed.

11. It is clarified that we have not examined the rival contentions.

[R. N. LADDHA, J.]

[G. S. KULKARNI, J.]

BIPIN
DHARMENDER
PRITHIANI

Digitally signed by BIPIN
DHARMENDER
PRITHIANI
Date: 2023.03.11 17:17:17
+0530