IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 3782 OF 2023

Rajkumar S. Raichandani & Anr. … Petitioners

Versus

The Commissioner Ulhasnagar Municipal Corporation & Ors. …Respondents

Mr. D. D. Rananaware, for the Petitioner.
Ms.Rupali M. Shinde, AGP for the State-Respondent No.5
Mr.Suresh M. Kamble, for Respondent Nos.1 to 4.
Ms.Priyanka Rajput, Dy. Commissioner present.

CORAM: G. S. KULKARNI & R.N. LADDHA, JJ.
DATED: 24 March, 2023

P.C.

1. This petition has been filed praying for the following reliefs:

> *"a) The present Writ Petition may kindly be admitted and allowed finally;*
>
> *b) This Hon'ble Court may kindly be pleaded to issue an appropriate writ to the respondents above and thereby be pleased to quash and set aside the impugned order dated 01.03.2023 passed by the Property Tax Department Ulhasnagar Municipal Corporation as well as further be pleased to quash and set aside the special notice no. 36/1005 dated 23.12.2020 as well as the assessment bill No. 105626 dated 02.03.2023;*
>
> *b.1) This Hon'ble Court may kindly be pleased to direct the respondent no. 1 to 4 to decide representation/appeal dated 11.01.2021 within four weeks and till then be pleased to stay implementation of order dated 01.03.2023.*
>
> *c) This Hon'ble Court may kindly be pleased to stay the order dated 01.03.2023 passed by the Property Tax Department, Municipal Corporation, Ulhasnagar and direct the respondents not to take any*

coercive steps against the present respondents for illegal recovery of tax under Special Notice No. 36/1005 dated 21.12.2020 as well as for property tax bill no. 105626 dated 02.03.2023.

d) Ad-interim reliefs in terms of prayer clause (a) and (b) above be granted."

2. It is not in dispute that the respondent/Municipal Corporation has already issued notices to the petitioners for a hearing in regard to the assessment of property taxes. Last such notice dated 23 March, 2023 issued by the Municipal Corporation, a copy of which is placed on record by Mr. Kamble, learned counsel for the Municipal Corporation. As per the said notice, the petitioners have been called to attend the hearing on 28 March, 2023 at 5 p.m. by the Deputy Commissioner (Taxes) of the respondents-Corporation. In this view of the matter, the petitioners would now be heard by the Designated Officer on 28 March, 2023 and an appropriate order would be passed. Mr. Kamble, on instructions, states that such order shall be passed within a period of two weeks from the date of hearing.

3. We accept the statement made by Mr. Kamble. We, accordingly, dispose of the petition keeping open all contentions of the parties to be asserted in the pending proceedings. In the event, any order adverse to the petitioners is passed, the Municipal Corporation shall issue 15 days notice to the petitioners if any further action is proposed to be taken by the Municipal Corporation.

4. Mr. Kamble, on instructions, also fairly states that the impugned notice dated 1 March, 2023 shall stand withdrawn, as the matter itself is subject matter of consideration before the Designated officer. We accordingly, record the Corporation withdrawing the impugned notice.

5. Disposed of in the above terms. No costs.

(R.N. LADDHA, J.) **(G. S. KULKARNI, J.)**