IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 3912 OF 2023

HDFC Bank Ltd. ... Petitioner
v/s.
Ulhasnagar Municipal Corporation
& ors. … Respondents

Mr. Amit Singh a/w. Mr. Vivek Patil, Mr. Kabeer Pansare, advocate and Ms. Shivani Deshmukh i/b. Mr. Abhay Nevagi & associates, Mr. Suhas Kadam, authorised officer of the Bank,for the petitioner.

Mr. Suresh M. Kamble for respondent no.1.
Mr. A.A. Alaspurkar AGP for State, respondent no.2.
Mr. N. R. Bubna a/w. Mr. Sumeet L. Tirthani for respondent nos. 4 to 8.
Ms. Priyanka Rajput, Dy. Commissioner, UMC present.

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

DATE : 27th March 2023

P.C. :

Not on Board. Upon production taken on Board.

2. Learned Counsel for the Ulhasnagar Municipal Corporation, on

instructions, states that the premises of the petitioner are not sealed and that the premises have only been attached.

3. Accordingly, the premises which have not been sealed are free to be used by the petitioner for its banking operations. Learned Counsel for the respondent Corporation also submits that as a dispute has been raised by the petitioner in regard to the demand of property taxes, an alternate remedy is available to the petitioner or the landlord of an appeal under Section 406 of the Maharashtra Municipal Corporation Act.

4. It is seen from the proceedings that in respect of the demand for property taxes, a Civil Suit was filed by the owner-respondent No.3 in which the petitioner was not a party. In the proceedings of such suit, a consent decree is passed in the following terms.

> "Today both the parties and their respective Advocates are present before the Court. Vide Exh. 25 and 26 suit is compromised, withdrawn and accordingly disposed of. Court fees be refunded as per Rules. Compromise decree be drawn up."

5. It is the case of the petitioner that in pursuance of such consent decree, the assessment in regard to the property taxes payable qua the premises was undertaken by the Municipal Corporation. Admittedly,

there is no dispute that the petitioner is only a licensee of the premises and that the petitioner will be occupying the premises on the terms and conditions of the Leave and License Agreement entered by the petitioner with the landlord-respondent No.3 and others. Thus, it would be whose liability to pay the property taxes need not be gone into in these proceedings, as ultimately the property taxes would be required to be recovered by the Municipal Corporation as may be permissible in law and the demand in question qua the premises in question was raised.

6. In this view of the matter, we are inclined to dispose of the petition without going into the merits of the issues leaving the Corporation to recover the property taxes, in accordance with law. Whosoever is aggrieved by the demand of property taxes, it is open to such party to assail the levy, if so advised, by taking recourse to an alternate remedy of a statutory appeal. All contentions in that regard are expressly kept open.

7. Needless to observe that if there are any pending proceedings arising out of the suit between the landlord and the Municipal Corporation, all contentions in that regard are also kept open.

8. Writ Petition stands disposed of in the above terms.

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

Lata Panjwani, P.S.