IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

WRIT PETITION NO.1672 OF 2023

JPK Sons Constructions Pvt. Ltd. Thr. Director Jaiprakash G. Khushalani, Law College Square, Nagpur
-vs-
Nagpur Municipal Corporation and ors.

Office notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's Orders.

Shri Y. R. Kinkhede, Advocate with Shri R. P. Pimpalkhute, Advocate for petitioner.
Shri S. M. Puranik, Advocate for respondents.

CORAM : A. S. CHANDURKAR AND M. W. CHANDWANI JJ.
DATE : March 17, 2023

Considering the short issue involved, the writ petition is taken up for final consideration.

Shri S. M. Puranik, learned counsel waives notice for the respondents.

The petitioner is aggrieved by assessment of Municipal Corporation tax by the respondent No.1 on the ground that the procedure as prescribed in that regard has not been followed. It is urged that no opportunity has been granted under Rule 15(2) of the Taxation Rules framed under Schedule-D of the Maharashtra Municipal Corporations Act, 1949. In that regard the petitioner has made various representations to the Deputy Commissioner (Tax). Since the same have not been yet decided, this writ petition has been filed.

Considering the fact that the petitioner's representations dated 29/05/2018, 15/12/2022 and 10/02/2023 having been made to the respondent No.2 are pending, it is directed that the respondent No.2 shall consider the aforesaid representations in accordance with law by giving an opportunity of hearing to the petitioner.

To enable consideration of the petitioner's representations, the representative of the petitioner shall attend the office of the Deputy Commissioner (Tax) on 29/03/2023.

The respondent No.2 shall decide the aforesaid representations within a period of six weeks from that date. The decision taken be communicated to the petitioner.

Keeping the points on merits as raised open, writ petition is disposed of. No costs.

(M. W. Chandwani, J.) **(A. S. Chandurkar, J.)**

Asmita