



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR**

Writ Petition No.4727 of 2018

M/S Abid Refrigeration & Engineering Pvt. Ltd. Nagpur Thr. Its Director Sayed
Sadique Ali

Vs

Nagpur Municipal Corporation, Thr. Its Commissioner And Others

Office Notes, Office Memoranda of
Coram, appearances, Court's Orders
or directions and Registrar's order

Court's or Judge's Order

Shri P.D. Meghe, Advocate for the Petitioner/s
Shri J.B. Kasat, Advocate for the respondent Nos.1 to 3

CORAM : ANIL S. KILOR, J.

DATED : 17.07.2023

1. Heard.
2. In the present matter, the issue is in respect of rates of Local Body Tax (LBT) and applicability of corrigendum dated 06.07.2013.
3. The Division Bench of this Court, vide Judgment dated 14.06.2017, has observed that, the corrigendum issued on 06.07.2013 has applicable as on 01.04.2013.
4. However, the petitioner has a reasonable apprehension that after the remand by the Appellate Authority, the Assistant Superintendent (LBT), Nagpur will not consider his case that, the corrigendum applies retrospectively from 01.07.2013.
5. I do not find any substance in the submission of the learned counsel for the petitioner for the reason that, after the matter was remanded back, he has not yet approached to the Assistant

Superintendent (LBT), Nagpur and he has not yet put his case before the Assistant Superintendent (LBT), Nagpur. When the remedy is available to the petitioner to approach to the Assistant Superintendent (LBT), Nagpur and point out the order of Division Bench of this court and also the other documents in support of his submission that, the corrigendum dated 06.07.2013 would apply retrospective with effect from 01.04.2013 and the LBT paid by the petitioner was as per the rates applicable from 01.04.2013 and no less amount was paid by the petitioner.

6. In the circumstances, as Assistant Superintendent (LBT), Nagpur is the authority, who can look into all these issues and calculate the amount, this is not a fit case to exercise discretion under Article 226 and 227 of the Constitution of India.

7. Accordingly, the writ petition is **disposed of** with liberty to the petitioner to place all the relevant material before the Assistant Superintendent (LBT), Nagpur in support of his case to which the Assistant Superintendent shall consider accordingly and pass the order.

8. All the points are kept open.

[ANIL S. KILOR, J.]