2025:BHC-AUG:27480

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

936 WRIT PETITION NO. 2617 OF 2025

AURANGABAD DISTRICT CRICKET ASSOCIATION THROUGH ITS PRESIDENT RAMCHANDRA NEELKANTH BHOGALE AND ANR

VERSUS

THE MUNICIPAL CORPORATION CHHATRAPATI SAMBHAJINAGAR THROUGH ITS COMMISSIONER AND ANOTHER

...

Advocate for the Petitioners :
Mr. S. V. Natu h/f. Mr. Kulkarni Girish N. (Mardikar)
Advocate for Respondents : Mr. Salunke Parth Surendra

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CORAM : ARUN R. PEDNEKER, J.
DATE : 01.10.2025

PER COURT:

1. Heard.

2. By the present petition, the petitioners challenge the impugned bill and consequential attachment notice dated 14.02.2025 issued by the respondent / corporation.

3. Brief facts of the case are that the petitioner is a registered charitable trust under the Maharashtra Public Trusts Act and is also affiliated to the Maharashtra Cricket Association, Pune having it's registration under the Maharashtra Public Trusts Act. The petitioners are in possession of the sports complex in which there is a stadium. The petitioners have received notice for the property tax for the sport complex in possession of the

petitioners in terms of Section 132(1)(b) of the Maharashtra Municipal Corporation Act. The petitioners responded to the notice stating therein that they have exemption under the Act, more particularly, because they are the charitable trust. As such, no property tax can be levied. It is also stated by the petitioners that they do not profit from the sport complex. As such, no property tax can be collected.

4. The respondents after considering response of the petitioners has passed the impugned notice, which is challenged in the present writ petition.

5. The learned counsel for the petitioners submits that they are not heard in the matter before passing the impugned order. The learned counsel relies upon the Judgment passed in the case of **Jyoti Shikshan Prasarak Mandal, Akola Vs. State of Maharashtra and another in Writ Petition No.4383 of 2021 along with other writ petitions, dated 17.10.2022**, whereby the Division Bench of this court in an identical fact situation has passed certain directions. He submits that, in the instant case also, the impugned bill and the consequential notice of attachment dated 14.02.2025 be set aside and similar directions be issued. The petitioners be given opportunity by filing a representation as per the format prescribed along with affidavit and all supporting documents.

6. The learned counsel for the corporation has submitted that if such an application is made, the same shall be made in time bound manner and in the format prescribed.

7. Considering the rival submissions, the writ petition can be disposed in terms of the directions issued in para 6 of the Judgment dated 17.10.2022 in Writ Petition No.4383 of 2021, which reads as under:

> *"6. In that view of the matter, the following directions would serve the interest of justice :*
>
> *(i) The demand of general tax as made from each petitioner-Trust shall not be enforced until the Municipal Corporation considers the representation/reply submitted by the petitioners-Trust based on the judgment in Children Book Trust (supra) to determine the liability of each Trust to pay general tax.*
>
> *(ii) The Municipal Corporation is free to issue fresh show cause notice to each Trust demanding general tax and grant an opportunity to the Trust to put forth its stand in accordance with law. After considering all relevant documents including balance-sheets and bye-laws of the Trust, the Municipal Corporation would be free to take a decision with regard to the liability of the public Trusts to pay general tax. To that extent, the impugned demand notice issued to each petitioner-Trust demanding general tax shall not be enforced till such decision is taken by the Municipal Corporation.*
>
> *(iii) The petitioners are free to respond to the show cause notice, if issued by the Municipal Corporation by filing additional reply if necessary.*
>
> *(iv) It is clarified that insofar as demand of other taxes is concerned, it is open for the Municipal Corporation to*

enforce such demand and the petitioners would be free to avail the statutory remedy provided under the Act of 1949 if they are aggrieved by such demand.

(v) The entire exercise be completed within a period of three months from today on its own merits and in accordance with law.
With these directions the writ petitions are disposed of. No costs."

8. The petitioners to submit the explanation in the format provided within three (03) weeks. The corporation shall not enforce the demand / attachment until the corporation takes decision on the explanation provided and, if, no explanation as noted above is provided, the corporation is at liberty to enforce the impugned notice after three (03) weeks.

9. With the above observations, the Writ Petition stands disposed of.

[ARUN R. PEDNEKER, J.]

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