2025:BHC-AUG:27546

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION No. 4323 OF 2014

The Commissioner,
Ahmednagar Municipal Corporation,
Ahmednagar, Dist. Ahmednagar. **...Petitioner**

Versus

Pramod s/o Sugandhrao Kadam,
Age 63 years, Occ.: Nil,
R/o Sattha Colony,
Station Road, Ahmednagar,
Dist. Ahmednagar. **...Respondent**

Advocate for Petitioner : Mr. Lokhande Kishor N.

Advocate for Respondent : Mr. Sanjay N. Gaikwad h/f Mr. Niteen V. Gavare

---

CORAM : MEHROZ K. PATHAN, J.

DATE OF RESERVING THE ORDER : 26th SEPTEMBER, 2025

DATE OF PRONOUNCING THE ORDER : 3rd OCTOBER, 2025

FINAL ORDER :

1. The Municipal Corporation assails the judgment dated 29.06.2013 passed by the District Judge, Ahmednagar in Regular Civil Appeal No.102/2010, thereby dismissing the appeal filed by the Municipal Corporation, challenging the judgment passed by the 2nd Joint Civil Judge, Senior Division, Ahmednagar in Municipal Tax Appeal No.1034/1999 dated 05.03.2010

2. Heard the learned Counsel Mr. Lokhande for the Petitioner and Mr. Sanjay Gaikwad holding for Mr. Nitin Gaware for the Respondent sole. It is the submission of the Petitioner that the learned District Judge, Ahmednagar has not considered that the property is situated at Sattha Colony Station Road which is being used for commercial purposes and some part is let out for commercial lodge. It is argued that 310.75 sq. mtrs. Area is being used for commercial purposes and therefore there is no consideration at all by the learned District Judge to the important factors while deciding the appeal.

3. It is therefore submitted by the Counsel for the Petitioner that the tax value fixed by the Corporation and its Tax Committee is therefore just and proper and ought not have been interfered by the Civil Judge Senior Division in Municipal Tax Appeal filed by the Respondent.

4. As against this, the Counsel for the Respondent Mr. Sanjay Gaikwad holding for Mr. Nitin Gaware has submitted that the Respondent has filed a tax appeal being Municipal Tax Appeal No.1034/1999 before the Civil Judge Senior Division, Ahmednagar, challenging the notice issued by the Municipal Corporation and also challenging the decision of the Tax Appeal Committee.

5. The Counsel for the Respondent had further submitted that there is a clear cut finding by the 2nd Joint Civil Judge Senior Division, Ahmednagar, as to the ratable value of the property being erroneously fixed as Rs.41,310/- and no explanation being offered as to how the same is calculated. It is therefore the submission of the learned Counsel for the Respondent that the learned 2nd Joint Civil Judge Senior Division had rightly fixed the ratable value of the house property at Rs.15,552/- and directed the Corporation to withdraw the earlier demand and reissue the corrected bill in view of the ratable value now fixed by the learned Court.

6. The learned Counsel therefore submits that there being no error found by the learned District Judge. The learned District Judge has therefore rightly upheld the judgment dated 05.03.2010 passed by the learned 2nd Joint Civil Judge Senior Division Ahmednagar was rightly upheld by the learned District Judge vide order dated 29.06.2013 passed in RCA No.102/2010. The same therefore calls for no interference of this Hon'ble Court.

7. I have gone through the impugned order dated 29.06.2013 passed by the learned District Judge, Ahmednagar and the order dated 05.03.2010 passed by the learned 2nd Joint Civil Judge Senior Division, Ahmednagar. After going through both the judgments as well as grounds raised in the Writ Petition and the reply filed by the Respondent sole, it is seen that the house no.30 ward no.13A1/2(16) at Sattha Colony admeasuring 310.75 sq.mtrs. was owned by the Respondent herein within the limits of Municipal Council, Ahmednagar which later on merged into Municipal Corporation.

8. The house was constructed by the Respondent/Pramod Kadam and after obtaining completion certificate started residing in the same house, the ratable value assessed by the Municipal Council, Ahmednagar was Rs.8640/- which was regularly paid by the Respondent. However in the year 1995, the ratable value of the house property was revised and increased to five times the earlier ratable value and now fixed at Rs.41310/- The notice was therefore issued by the Corporation to the property owners to deposit the amount of demand which was promptly replied by the Respondent herein.

9. The Respondent appears to have raised a grievance on the ratable value and requested for reducing the same. The Tax Committee of the Municipal Council had considered the grievance of Respondent herein and reduced the ratable value of the property from five times i.e. 41310/- to Rs.31602/-. The Respondent therefore filed an appeal before the 2nd Joint Civil Judge Senior Division, challenging the order of reduction from Rs.41310/- to Rs.31602/- passed by the Tax Appeal Committee of the Municipal Council. The said appeal came to be registered as Municipal Tax Appeal No.1034/1999. The perusal of the order passed 2010 would show that the 2nd Joint Civil Judge Senior Division has rightly considered that the Appellant is regularly paying the taxes from 30.03.1995 and that ratable value was increased from Rs.8640 to Rs.41310/- that is five times the ratable value without following due procedure of law or any justification. The learned 2nd Joint Civil Judge Senior Division has therefore considered that the ratable value of the house property shall be therefore assessed as double the ratable value of the prior year and therefore arrived at assessment of Rs.17280/- in the year 1996 and after deduction of 10% towards repairs and maintenance of the house property, the ratable value of the house property shall be fixed to Rs.15552/- for the year 1995-1996.

10. The learned District Judge did not find any material irregularity in the formula adopted by the learned 2nd Joint Civil Judge Senior Division in deciding the Municipal Tax Appeal for the house property admeasuring 310.75 sq.mtrs. and had therefore dismissed the appeal. The learned District Judge, Ahmednagar had taken into consideration the submission advanced by the Municipal Corporation and has also applied its mind to the reasoning adopted by the learned 2nd Joint Civil Judge, Ahmednagar and also the non-application of mind by the Tax Appeal Committee who had not given any reasoning for reducing the tax from Rs.41310/- to Rs.31602/-. The learned District Judge, Ahmednagar has therefore concluded that the findings arrived at by the learned 2nd Joint Civil Judge, Senior Division, Ahmednagar, by fixing the ratable value at Rs.1552/- for the year 1995, was not suffering from any patent error and therefore dismissed the appeal.

11. It is also pertinent to point out that after the said judgment dated 29.06.2013 passed by the District Judge, Ahmednagar, the Respondent received a demand from the Petitioner/Corporation to pay the amount to the tune of Rs.1,75,358/- and the same was deposited by the Respondent. It is true that the same was accepted by the Corporation under protest. However there is no ground raised in the petition to justify the five times rise in the ratable value of the house property. The learned District Judge, Ahmednagar has rightly held that there is no clarification as to how much rent is fetched by the Respondent and what is the basis for calculating the ratable value, as has been calculated by Tax Appeal Committee or the Corporation. The ratable value arrived at Rs.15552/- for the year 1995-1996 was thus held to be just and proper, calling for no interference. This Court also finds that there is no reason for this Court to interfere in the reasoned order passed by the District Judge Ahmednagar dated 29.06.2013 as well as the judgment dated 05.03.2010 passed by the learned 2nd Joint Civil Judge Senior Division, Ahmednagar in Municipal Tax Appeal No.1034/1999. The impugned judgments do not suffer from any illegality or irregularity which would call for interference of this Court under this discretionary jurisdiction.

12. The petition is therefore devoid of substance of merits, and is thus liable to be dismissed. Hence it is dismissed with no order as to costs.

MEHROZ K. PATHAN
JUDGE

Najeeb/..