

IN THE HIGH COURT OF JUDICATURE AT BOMBAY**CIVIL APPELLATE JURISDICTION****CIVIL WRIT PETITION NO. 804 OF 2024**

M/s. Shell India Markets Pvt. Ltd.

... Petitioner

V/s.

The State of Maharashtra & Ors.

... Respondents

Mr. Venkatesh Dhond, Senior Advocate a/w. Adv. Darshit Jain, Adv. Sheeja John, Adv. Siddhi Chavan, Adv. Vaishnavi Malusare & Adv. Anoushka John i/b. M.P. Savla And Co. for Petitioner.

Mr. Kedar Dighe, Addl. G.P. a/w. Ms. Rupali Shinde, A.G.P. for Respondent Nos.1 & 2-State.

Mr. J.G. Aradwad (Reddy) for Respondent Nos.3 & 4-PMC.

Mr. Swarup Kharge, Deputy Commissioner, PMC, present.

Ms. Shraddha Dubepatil i/b. Jay & Co. for Respondent No.5-MIDC.

**CORAM : A. S. GADKARI AND
KAMAL KHATA, JJ.**

DATE : 27th February 2025.

P.C. :

1) Mr. Reddy, learned counsel appearing for Respondent Nos.3 & 4, on instructions submitted that, in view of the deliberation in the Court on 25th February 2025, the Deputy Commissioner (Property Tax) of Respondent No.3 has informed him in writing that, as per Rule 18 of Taxation Rules appended to the Maharashtra Municipal Corporation Act, the concerned Authority will grant an opportunity of hearing to the representatives of the Petitioner and will thereafter pass necessary Orders on merits within a period

of three months thereafter. He tendered across the bar the said communication dated 26th February 2025 addressed to him by the Deputy Commissioner of Respondent No.2. The said communication is taken on record.

1.1) Mr. Reddy on instructions further submitted that, till the Deputy Commissioner takes decision on the notice and / or objections raised by the Petitioner while fixing ratable value and the period of two weeks thereafter, the Respondent Nos.3 & 4 will not take any coercive steps against the Petitioner in pursuance of the impugned Notice. The said statement is accepted.

2) In view thereof, the grievance of the Petitioner as of today does not survive. Petition is accordingly disposed off.

3) It is needless to mention that, if the Petitioner is aggrieved by fixation of ratable value by the Competent Authority of Respondent No.3, he is at liberty to adopt appropriate remedial measures in that behalf.

4) As far as the contentions with regard to the challenge to the Notification dated 26th September 2016 stated in prayer clause (a) and the reliefs sought for in prayer clause (b) of the Petition, are kept open to be agitated in appropriate legal proceedings.

(KAMAL KHATA, J.)

(A.S. GADKARI, J.)