2025:BHC-AS:11374

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 18099 OF 2024

Joy Frozen Foods Pvt. Ltd. … Petitioner
Vs.
Municipal Corporation of Greater Mumbai,
through Assistant Assessor and Collector … Respondent

Mr. Darshit Jain for the petitioner.
Mr. R.Y. Sirsikar a/w. Mr. Rushikesh Bhagwat, Mr. Anand Khairnar i/b. Komal Punjabi for the respondent-MCGM.

CORAM: G. S. KULKARNI & ADVAIT M. SETHNA, JJ.
DATED: 10 MARCH, 2025

P.C.

1. This petition under Article 226 of the Constitution of India is filed praying for the following substantive reliefs:

> "b. That the petitioner prays that the respondent be directed to adjust the amount of Rs.10,50,000/- from Property Tax Account No.RS0809160180000 to the Property Tax Account No. RS0809150030000.
>
> c. That the petitioner prays for a refund of any excess amount paid towards property tax, along with applicable interest at the rate of 6.25%.
>
> d. That this Hon'ble Court be pleased to grant compensation of Rs.5,00,000/- (Rupees Five Lakhs) for mental harassment and agony caused by the respondent."

2. At the outset, learned counsel for the petitioner states that he would not press prayer clause (b).

3. It is the case of the petitioner that he has already paid the amount of Rs.10,50,000/- towards property tax, however, the same was deposited in

Account No. RS0809160180000 and this was done inadvertently. He, accordingly prays that the amount is required to be adjusted as also for the consequential orders.

4. In this view of the matter, considering the facts and circumstances of the case, we direct the respondents to take appropriate decision within a period of two weeks from today and grant benefit to the petitioner by transferring the amounts to appropriate account as also if there is any excess amount paid towards property tax, the same be refunded to the petitioner along with interest.

5. All contentions of the parties in that regard are expressly kept open.

6. In this view of matter, further adjudication of the petition is not called for. It is, accordingly, disposed of in terms of the above observations. No costs.

7. We have not examined the present proceedings on the prayer for compensation and such prayer made by the petitioner is expressly kept open to agitate the same as and when the need so arise.

(ADVAIT M. SETHNA, J.) **(G. S. KULKARNI, J.)**