

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION/

WRIT PETITION NO. 4315 OF 2025

Deepak Fertilisers And Petrochemicals Corporation Ltd. ...Petitioner
VERSUS
Panvel Municipal Corporation
Throu. The Assistant Commissioner And Ors. ...Respondents

AND
WRIT PETITION NO. 4489 OF 2025

LINDA India Ltd.
Through Its Authorized Representative
Mr. Abhijeet Khobragade ...Petitioner
VERSUS
Panvel Municipal Corporation And Anr. ...Respondents

WITH
WRIT PETITION NO. 3605 OF 2025

Johnson Matthey Chemicals India Pvt Ltd.
Through Authorise Signatory ...Petitioner
VERSUS
The State Of Maharashtra Through Secretary And Ors. ...Respondents

WITH
WRIT PETITION NO. 3873 OF 2025

Kool Solutions India Private Limited And Anr. ...Petitioners
VERSUS
The State of Maharashtra
Through The Government Pleader And Ors. ...Respondents

WITH
WRIT PETITION NO. 7948 OF 2025

Taloja Manufacturers Association And Its Members And Ors. ...Petitioners
VERSUS
The State Of Maharashtra And Ors. ...Respondents

Mr. Karl Tamboly aw Ms. Niyathi Kalra i/b Khaitain & Co. For the Petitioner in WP/4315/2025.

Mr. Girish S. Godbole, Senior Advocate aw Ms. Shruti Tulpule aw Ms. Aditi Prabhu aw Mr. Kaushal Parsekar i/b Desai Desai Carrimjee & Mulla for the Petitioner in WP/4489/2025.

Mr. Girish S. Godbole, Senior Advocate aw Mr. Rajat Jariwal aw Mr. Hridhay Khurana aw Mr. Gaurav Sharma aw Ms. Nishta Kumar aw Mr. Arnav Bhansali aw Mr. Dev Chand i/b Trilegal for the Petitioner in WP/3605/2025.

Mr. Girish S. Godbole, Senior Advocate aw Mr. E.A. Sasi aw Mr. Arnav Rane aw Mr. Tejas Shinde for the Petitioner in WP/7948/2025.

Mr. Shyam Dewani aw Mr. Chirag Chanani i/b Dewani Associates for the Petitioner in WP/3873/2025.

Ms. Shraddha Dubapatil i/b Jay & Co for the Respondent No.2 in WP/4315/2025 for Respondent No.3 in WP/3605/2025.

Ms. Shyamali Gadre aw Mr. Ashwin Kulkarni i/b Little & Co. For the Respondent No. 4/ MIDC in WP/4489/2025.

Mr. Ashutosh Kumbhakoni, Senior Advocates aw Mr. Kedar B. Dighe for the Respondent Nos.7 & 8/ Panvel Municipal Corporation in WP/3873/2025.

Mr. Ashutosh Kumbhakoni, Senior Advocates aw Mr. Akshay P. Shinde for the Respondent Panvel Municipal Corporation in WP/4315/2025, WP/7948/2025, WP/4489/2025, WP/3605/2025.

Mr. Prashant Chavan, Senior Advocate aw Ms. Karishma Jhaveri i/b Navdeep Vora & Associates for the Respondent MIDC.

Mr. Y.D. Patil, AGP for the State in WP/4315/2025.

Mrs. M.P. Thakur, AGP for the State in WP/4489/2025 aw WP/3605/2025 aw WP/3873/2025 aw WP/7948/2025.

**CORAM: G. S. KULKARNI &
ARIF S. DOCTOR, JJ.**

DATE: 30th JULY 2025

P.C.

1. These Petitions are circulated on behalf of the Panvel Municipal Corporation in view of the urgency namely that in view of the pendency of these petitions, property taxes of approximately Rs.365 Crores recoverable from the industrial units are not being paid. Our attention is also drawn to a newspaper

report whereby Mr. Shekhar Shrungare, the Chairman of the Taloja Manufacturers Association (Petitioner) making a statement, as reported in the Newspaper that the Municipal Corporation Officer should not entertain even on the gates of the establishment, on the issue of the property taxes. Admittedly as on date in so far as the Writ Petition which is filed on behalf of the Taloja Manufacturers Association, no interim reliefs are granted by the Court to prevent the Municipal Corporation from proceeding to recover the property taxes in a manner known to law.

2. In so far as the other Petitions are concerned, we find that in three of the matters the Co-ordinate Bench of this Court passed orders by directing the Petitioners therein to deposit the property taxes. We are informed that such orders are complied and the amounts are deposited in this Court.

3. On these Petitions including the Petitions filed on behalf of Taloja Manufacturers Association, a preliminary objection is raised to the maintainability of these Petitions that there is an alternate remedy which is available to the Petitioners, under Section 406 of the Maharashtra Municipal Corporation Act to assail the bills and/or the assessment of the property taxes by approaching the Civil Court. In support of such contention, reliance is placed on several decisions, compilation which is already placed on record. The contention of Mr. Kumbhakoni is that the preliminary objection as urged on behalf of the Municipal Corporation would be required to be heard. We may also note that a contention is urged on behalf of the Petitioner that already tax/charges are being paid to the Maharashtra Industrial Development Corporation (MIDC) and therefore, as taxes are being paid there is no liability to pay the property taxes. However Mr. Prashant Chavan

learned Senior Advocate appearing for the MIDC has clarified that the MIDC has no jurisdiction to levy property taxes and what is being collected by the MIDC in respect of all these leasehold industrial plots are the service charges.

4. At this stage Mr. Godbole, learned Senior Advocate submits that there is an overlap of these charges. This is disputed by Mr. Kumbhakoni by contending that there is no overlap of any nature, as the Municipal Corporation is an independent statutory Authority and it is power of the Municipal Corporation to levy property taxes as the area falls under the Municipal jurisdiction of the Panvel Municipal Corporation. Such in the complexion of the proceeding.

5. We shall hear the parties on the preliminary objection on the adjourned date of hearing, so that whether petitions which in fact are assailing the levy of property taxes can be entertained would decide the further course of action.

6. At this stage Mr. Sasi, learned counsel for the Petitioners states that there are further Petitions filed. Let all these Petitions i.e. WP/7948/2025, WP/6718/2024, WP(ST)/17569/2023, WP/6719/2024, WP/4316/2024, WP/12191/2017, WP/9381/2017, WP/11529/2017, WP/9382/2017, WP/3528/2018, WP/11581/2018, WP/12786/2018 be listed and the parties in such Petitions are put to notice that such Petitions also would be heard on the preliminary objection as raised on behalf of the Municipal Corporation.

7. All contentions of the parties are expressly kept open.

8. Considering the newspaper report which is placed on record by Mr. Kumbhakoni, we would sound caution that none of the office bearers of the Petitioner - Taloja Manufacturers Association shall make any such statements

and/or prevent the Municipal Machinery or their officers from discharging their lawful duties of serving of the bills etc. Any such actions, in our prima facie opinion, in fact, would amount to interference in the discharge of the official duties of these officers, and an offence. The newspaper article is taken on record and marked as 'X' for identification. Copy of which is already provided to Mr.Sasi, who represents the Association.

9. Stand over to **4th August 2025, High on Board.**

10. Ad-interim relief, if any, granted earlier shall continue to operate till the adjourned date of hearing.

(ARIF S. DOCTOR, J.)

(G. S. KULKARNI, J.)