IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 3873 OF 2025

Kool Solutions India Pvt. Ltd. & Anr. ...Petitioners
Vs.
The State of Maharashtra & Ors. ...Respondents

Mr. Shyam Dewani, Mr. Chirag Chanani, Mr. Sumit Khanna and Ms. Samiksha Parekh i/b. Dewani Associates for Petitioners.
Mr. Ashutosh Kumbhakoni with Mr. Kedar Dighe for Respondent Nos.7 & 8.
Mr. Y. D. Patil, AGP for State.
Ms. Shyamali Gadre with Mr. A. Kulkarni i/b. Little & Co. for Respondent No.5(MIDC).

CORAM: G. S. KULKARNI &
MANJUSHA DESHPANDE, JJ.
DATE: 21 AUGUST, 2025.

P.C.

1. Not on board. Taken on board on a praecipe moved on behalf of the petitioners.

2. In this petition under Article 226 of the Constitution of India, the petitioners are seeking reliefs in the context of the levy of the property taxes by respondent no.7-The Panvel Municipal Corporation ("**PMC**").

3. By an order dated 17 March 2025, after hearing learned counsel for the parties, a co-ordinate Bench of this Court permitted the petitioners to deposit an amount of Rs. 2 Crores with the Registry of this Court. The said amount was accordingly deposited by the petitioners. By a further order dated 16 April 2025, further amount of Rs. 1 Crore was directed to be deposited by the petitioners by

05 May 2025, which also was deposited. Thus, as on date, an amount of Rs.3 Crores in respect of the property taxes is deposited in this Court.

4. Learned counsel for the petitioners has contended that the PMC has now notified an Amnesty Scheme in relation to the property taxes. The petitioners intend to take benefit of the amnesty scheme and are desirous to apply under the amnesty scheme while accepting the terms and conditions thereof. As urged by Mr. Kumbhakoni, learned senior advocate for the PMC, the petitioners would be required to abide by all the terms and conditions of the amnesty scheme and make appropriate deposits of the property taxes in terms of the said scheme, which the petitioners would abide. Mr. Kumbhakoni submits that the petitioners can avail of the benefits of the amnesty scheme and for which the petitioners would have to file an appropriate application and comply with the terms and conditions of the amnesty scheme.

5. The petitioners contend that the amount of Rs.3 Crores deposited in this Court along with interest can be withdrawn by the PMC. Accordingly, the PMC is permitted to withdraw the said amounts from this Court along with the accrued interest, if any. All contentions in regard to such amount being credited with the PMC and its effect on the liability of the petitioners to pay the property taxes for the relevant period are expressly kept open.

6. In this view of the matter, learned counsel for the petitioners submits that this petition would not require any further adjudication and the petition be permitted to be withdrawn keeping open all contentions of the petitioners to avail

all benefits of the amnesty scheme. We accordingly permit the petition to be withdrawn, however, in terms of the above observations and keeping open all contentions of the parties.

7. The Registry shall permit the PMC for withdrawal of the said amounts. Needful be done within a period of two weeks of any application being submitted by the advocate for the PMC.

(MANJUSHA DESHPANDE, J.) **(G. S. KULKARNI, J.)**