IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 10984 OF 2025
WITH
WRIT PETITION NO. 10989 OF 2025
WITH
WRIT PETITION NO. 10990 OF 2025
WITH
WRIT PETITION NO. 10991 OF 2025
WITH
WRIT PETITION NO. 11029 OF 2025

Dosti Realty Ltd. … Petitioner

<u>Versus</u>

The Deputy Commissioner, Local Body Tax Thane Municipal Corporation ... Respondents

WITH
WRIT PETITION NO. 10985 OF 2025
WITH
WRIT PETITION NO. 10986 OF 2025
WITH
WRIT PETITION NO. 10987 OF 2025
WITH
WRIT PETITION NO. 10988 OF 2025
WITH
WRIT PETITION NO. 10992 OF 2025

Chalama Infra Properties Pvt. Ltd. … Petitioner

<u>Versus</u>

The Deputy Commissioner, Local Body Tax Thane Municipal Corporation ... Respondents

………….

Mr. Bharat Raichandani a/w. Mr. Aditya Shinde i/b UBR Legal Advocates for the Petitioner.
Mr. Mandar Limaye for the Respondent-TMC in WP 10984/2025 and WP 10985/2025.
Mr. Anand Kulkarni for Respondent Nos.1 to 3-TMC in WP 10987/2025 and WP 10990/2025.
Mr. Aniesh S. Jadhav a/w. Mr. Rushikesh Kekane for the Respondent-TMC in WP 10986/2025 and WP 10991/2025.

Ms. Chaitrali Deshmukh for Respondent Nos.2 and 3 in WP 10989/2025.
Mr. Madhukar Bodke, Deputy Commissioner cum Appellate Authority, Local Body Tax, Thane Municipal Corporation present.
Dr. Dhruti Kapadia, AGP for the Respondent-State in WP 10984/2025 and WP 10985/2025.
Smt. S. A. Prabhune, AGP for the Respondent-State in WP 10986/2025, WP 10987/2025 and WP 10992/2025.
Mr. Y. D. Patil, AGP for the Respondent-State in WP 10988/2025 and WP 10989/2025.
Ms. M. P. Thakur, AGP for the Respondent-State in WP 10990/2025, WP 10991/2025 and WP 11029/2025.

CORAM : G. S. KULKARNI AND MANJUSHA DESHPANDE, JJ.
DATED : 20th AUGUST, 2025.

P.C. :

1. This is a bunch of petitions which assail orders passed by the Municipal Corporation of City of Thane-Respondent No.1 whereby Local Body Tax has been determined, to be payable by the petitioners. We do not delve on the merits of each of these petitions, suffice it to observe that primary ground of challenge to the impugned orders is to the effect that the impugned orders do not address the contentions/grounds which were urged on behalf of the petitioners in assailing the determination of the Local Body Tax under the provisions of Section 406 (6) (1) of the Maharashtra Municipal Corporation Act. We have perused the impugned orders.

2. Also in pursuance of the impugned order, demands have been raised on the petitioners, by separate notices issued under Rule 33 (11) of the Local Body Tax Rules.

3. It is in such circumstances, the petitioners submit that a

representation was made to the Municipal Corporation that the order in the nature of the impugned order, ought not to have been passed and it should have been passed only in accordance with law by furnishing appropriate reasons on the contentions which were urged on behalf of the petitioners in assailing the tax.

4. On the aforesaid backdrop, the present proceedings are filed. Mr. Mandar Limaye, Mr. Anand Kulkarni and Mr. Aniesh S. Jadhav, learned counsel for the Municipal Corporation, on instructions of the Designated Officer, have fairly stated that the impugned order ought to have been a reasoned order. They submit that the impugned order can be set aside and the proceedings remanded to the Designated Officer for a fresh order to be passed, after granting an opportunity of a hearing to the petitioners, as also, to the representative of the Municipal Corporation. In view of the fair stand taken on behalf of the Municipal Corporation, further adjudication of these petitions is not called for.

5. We are, accordingly, inclined to dispose of the petitions by the following order: -

(i) The impugned orders in these petitions which are all dated 25.04.2025 are quashed and set aside.

(ii) The proceedings stand remanded to the Designated Officer of the Thane Municipal Corporation i.e. the Deputy Commissioner-cum-Authority, Local Body Tax for fresh orders to be passed in accordance with law after granting an opportunity of hearing to the petitioners.

(iii) The petitioners shall co-operate in the early adjudication of the proceedings.

(iv) The petitioners shall approach the office of the Designated Officer on **08.09.2025** so that a further programme to hear the respective petitioners can be fixed and a fresh order can be passed on each of the cases.

(v) Such order be passed within a period of two months from the date of hearing of each of the petitioner's case.

(vi) All contentions of the parties on the proposed adjudication are expressly kept open.

6. Needless to observe that as the impugned assessment order itself has been set aside, the consequential demands would also be required to be set aside. They are, accordingly, set aside.

7. The petitions, accordingly, stand disposed of with the aforesaid terms.

8. No order as to costs.

9. Parties to act on the authenticated copy of the order.

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