IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 3147 OF 2025

Dr. Jamshed Adi Lalkaka & Anr. … Petitioners
Versus
Municipal Corporation of Greater Mumbai & Ors. … Respondents

****

Mr. Viraj Parekh a/w Ms. Poorva Garg and Mr. Simon Mascarenhas i/b Mulla & Mulla And Craigie Blunt & Caroe, Advocates for the Petitioners.

Ms. Nidhi Chawda h/f Ms. Indira L., Advocates for Respondent No.5.

Ms. Rutuja Bodake i/b Ms. Komal Punjabi & Ms. Vaishali Ugale, Advocates for Respondent BMC – Corporation.

****

CORAM : RAVINDRA V. GHUGE AND ASHWIN D. BHOBE, JJ.

DATE : 24th NOVEMBER, 2025

P.C. :

1. The basic grievance in this Petition was about the Petitioner Doctors being charged with Water Taxes, as were applicable before the water meters were allotted to the Petitioners, during the period when the Builder, Respondent No.5, was developing the property and who had paid the Water Taxes.

2. There is no dispute that Water Taxes are paid up to the phase when the water meters are yet to be allotted to each flat

owner. Once the water meters are allotted flat wise, the Water Consumption charges are calculated. It is also not disputed that both these Petitioners have been paying the Water Consumption charges ever since the water meters were allotted to them.

3. In view of the above, the dispute is as to whether the Builder has paid the Water Taxes during the construction period and until the allotment of the water meters to the flat owners. It is in this context that the Petitioner has put forth prayer clauses (a) and (c) which read thus :-

> "(a) This Hon'ble Court may be pleased to issue a writ of certiorari, a writ in the nature of certiorari, or any o appropriate writ, order, or direction, quashing and setting aside the Notices dated 21st September 2022, 2nd January 2023 and 28th June 2024 issued against the Petitioners (being Ex. H-1, H-2, R-1, R-2, W-1 and W-2 herein).
>
> (c) This Hon'ble Court may be pleased to issue a writ of mandamus, a writ in the nature of mandamus, or any other appropriate writ, order, or direction, directing MCGM to re-issue the Property Tax Bills for the Petitioners' viz for premises Unit No. C-101 (DX2500790150005) from 1st April 2018 to 31st March 2023 and for Unit No. S-2 (DX2500790150001) for the period from 1st April 2018 to 31st March 2026 after removing any levy of Water Tax and Sewerage Tax as also any interest and penalty charged thereon."

4. The Petitioners place reliance upon the Judgment of the Full Bench of this Court in ***Mars Enterprises Vs. Mumbai***

Municipal Corporation of Greater Mumbai[1] and the Judgment of the Hon'ble Supreme Court in ***Municipal Corporation of Greater Mumbai Vs. Harish Lamba of Bombay, Indian Inhabitant and Ors.***[2]

5. The learned Advocate representing the Builder, Respondent No.5, submits on instructions, that until the water meters were allotted to the Petitioners, the Water Taxes were paid by Respondent No.5.

6. The learned Advocate for the Municipal Corporation relies upon the affidavit-in-reply dated 20th November, 2025 filed through Shri Santosh Sadanand Thakur, Assistant Assessor and Collector (in-charge) 'D' Ward, Respondent No.3, and draws our attention to the various averments set out below paragraph No.3. She submits that both the Petitioners have been paying the Water Charges ever since the water connection has been allotted to them, individually.

1(2024) SCC OnLine Bom 2776 : (2024) 5 Mah LJ 388

2 (2020) 15 Supreme Court Cases 171.

7. She further submits that, Respondent No.4 has deleted the Water Taxes and Sewerage Tax with effect from 12th February, 2022. Revised bills have been issued to the Petitioners. The revised bills, after the allotment of the water connections, have been paid by the Petitioners. It is specifically averred in paragraph No. 3(h) and 3(i) as under :-

> "3. (h) I say that, as per the remark of the Water Work Department, Respondent No.5 Developer has made payments while the building i.e. A Wing was under construction in which the Petitioners' premises situated.
>
> > (i) Extra Water Charges Rs. 25,84,080/- & Extra Sewerage charges Rs. 18,08,856/- (Total Rs. 43,92,936/-) vide receipt no. 1718HER00027053 dated 10.04.2017 in view of IOD u/no. CHE/CTY/1220/D/337(NEW) dated 10.03.2016, issued by the Executive Engineer Building Proposal City-1.\
> >
> > (ii) Extra Water Charges Rs. 32,124/- & Extra Sewerage charges Rs. 22,487/- (Total Rs. 54,611/-) vide receipt no. 1718HER00050173 dated 17.04.2017
> >
> > (iii) Extra Water Charges Rs.6,54,051/- & Extra Sewerage charges Rs. 4,57,836/- (Total Rs. 11,11,887/-) vide receipt no. 1920HER00579701 dated 28.11.2019 in view of 1st year block period charges for 25mm size unmetered construction water connection made on 20.04.2017 for the A wing from 20.04.2019 to 19.04.2020.
> >
> > (iv) For disconnection of old 18 numbers of unmetered water connections sum of Rs. 32,400/- paid vide receipt no. 1718HER00030848 dated 11.04.2017.
>
> (i) I say that, as per the remark of the Water Works Department, Respondent No.5 Developer has made payments towards B wing, which is under construction:

> (i) Extra Water Charges Rs.9,23,979/- & Extra Sewerage charges Rs. 6,46,786/- (Total Rs. 15,70,765/-) vide receipt no. 2021HER00128229 dated 23.10.2020 in view of amended plan dated 1.10.2020 for "B" wing
>
> (ii) Extra Water Charges Rs.2,30,995/- & Extra Sewerage charges Rs. 1,61,697/- (Total Rs. 3,92,692/-) vide receipt no. 12425HER00708043 dated 20.02.2025 in view of 1st year block period charges for 20mm size unmetered construction water connection made on 07.03.2022 for the B wing from 7.03.2024 to 6.03.2025."

8. It is beyond debate that the Petitioners have to pay the Water charges based on their consumption as recorded in the water meters, which they have paid from 11th February, 2022. The building was under re-development. The Petitioners occupied their flats in April, 2018. The Builder had undertaken to pay the charges in between April, 2018 until 10th February, 2022.

9. There is no dispute that charges are to be levied under one of the heads. There is also no dispute that until the water meters are installed, Water and Sewerage Taxes are to be levied. Once the meters are installed, the consumer has to pay. It is undisputed that the consumer Petitioners have paid the Water Charges from 11th February, 2022.

10. The learned Advocate for the Corporation is instructed by Mr. Shekhar Paradkar, Assessment Department and Mr. Yuvraj Belekar, Junior Engineer, Water Department 'D' Ward, to say that until 11th February, 2022, Water Tax and Sewerage Tax was being levied. That was paid by the Builder Respondent No.5. The same is the version of learned Advocate for Respondent No.5, on instructions.

11. When we raised a question as to why were the impugned bills then raised upon the Petitioners, neither the Corporation nor the Builder, had an answer, save and except, that such bills are not to be paid by the Petitioners.

12. In view of the above, **this Petition is partly allowed** with the observations that bills towards Water Tax and Sewerage Tax prior to 11th February, 2022 are not payable by the Petitioners. If the Corporation finds any shortfall in the payment by Respondent No.5, the Corporation is at liberty to re-verify and impose bills independently on the Builder, to the extent of the unpaid amounts, if any. Hence, the impugned bills prior to 11th February, 2022 as imposed on the Petitioners, are set aside.

13. If there is any unpaid amount at the end of the Builder, Respondent No.5, it is for the Corporation to deal with the said aspect vis-a-vis the Builder. In the event Respondent No.5 receives any demand from the Corporation, it is at liberty to point out all the paid bills of payments to the Corporation and settle the issue.

(ASHWIN D. BHOBE, J.) **(RAVINDRA V. GHUGE, J.)**