



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

WRIT PETITION NO.8332/2022

Sikh Education Society, Nagpur through its C.E.O. and General Secretary Shri
Sarabjeet Singh Kalsi

Vs.

Nagpur Municipal Corporation, through its Deputy Commissioner (Revenue)

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's orders

Court's or Judge's orders

Shri Nitesh Samundre, Advocate for petitioner
Shri J.B. Kasat, Advocate for respondent

CORAM : SMT. M.S. JAWALKAR, J.
DATED : 29/01/2025

Heard learned Counsel for both the parties.

2. It is the contention of the petitioner that it is a charitable trust and, therefore, entitled for exemption in paying general taxes. There was assessment by the respondent/Municipal Corporation, to which, the petitioner raised certain objections by way of filing complaint. The said complaint came to be filed in view of Rule 16 of the Taxation Rules.

3. It is the contention of the petitioner that while deciding the complaint, the Deputy Commissioner (Revenue), Nagpur Municipal Corporation has not considered his application which was filed prior to passing of order. It needs to be noted here that the order came to be passed on 05.05.2023 and he filed application on 27.04.2022. It is true that some time was granted to the petitioner

Society to meet the ground of earning towards rent, however, it was not submitted during that period. However, it is also brought on record that the application along with documents placed on record on 27.04.2022, the impugned order came to be passed on 05.05.2022 without granting any opportunity of hearing on the said application dated 27.04.2022. As such, the impugned order needs to be quashed and set aside.

4. The matter is remitted back to the respondent to decide afresh the complaint in view of application dated 27.04.2022 by granting due opportunity to the petitioner herein.

5. The respondent shall decide the same within a period of one month.

6. The petitioner to appear before the Deputy Commissioner/ respondent on 06.02.2025.

7. The Writ Petition is disposed off in above terms. No orders as to the costs.

JUDGE

R.S. Sahare