



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR**

WRIT PETITION NO. 4303 OF 2024

(Breezy Fans & Furniture Company Akola and others vs. State of Maharashtra and others)

WITH

WRIT PETITION NO. 6881 OF 2024

(M/s. Mukund Braj Agro vs. State of Maharashtra and others)

WRIT PETITION NO. 6909 OF 2024

(Ms/ Padmavati Udyog vs. State of Maharashtra and others)

*Office Notes, Office Memorandum of Coram,
appearances, Court's orders of directions
and Registrar's orders.*

Court's or Judge's order

Mrs.Renuka Sirpurkar, Advocate with Mr.Chetan Lohia, Advocate for petitioners.

Mr.N.R.Patil, AGP for respondents/State.

Mr.Ashish Chaware, Advocate for respondent No.3 MIDC.

Mr.Amol Deshpande, Advocate for respondent Nos.4 to 6.

CORAM : AVINASH G. GHAROTE & ABHAY J. MANTRI, JJ.

DATE : JANUARY 15, 2025

Civil Application (W) No.84/2025

Civil Application No.84/2025 seeks addition of petitioner. Learned Counsel for respondents has no objection; considering which the application is allowed the applicant be added as petitioner Nos.75. The Correction be carried out forthwith.

WRIT PETITION NO.4303/2024

1) The petition questions the communication dated 19/04/2022, issued by the Block Development Officer Panchayat Samiti, Akola (page 53) intimating the MIDC/respondent No.3 that the area in which the premises occupied by the petitioners is situated, now falls within the jurisdiction of Grampanchayat, Yeota/respondent No.5 and therefore, it is the respondent No.5, who would now be entitled to levy property tax in respect of the

premises of the petitioners, which has now come within their jurisdiction.

2) The learned Counsel for the petitioners submit that there is no Notification under Section 4(2) of the Maharashtra Village Panchayat Act, 1959 by which the village boundaries has been corrected/modified to include the area in which the premises of the petitioners are situated within the village boundaries of Grampanchayat, Yeota and therefore, the communication dated 19/04/2022 and the subsequent communications dated 02/02/2024 and 08/06/2024 are illegal being without jurisdiction.

3) Mr.Amol Deshpande, learned Counsel appearing for respondent Nos.4, 5 and 6, fairly admits that there is no Notification under Section 4(2) of the Maharashtra Village Panchayat Act, 1959 which expands the boundaries of village Yeota, so as to include the premises of the petitioners, within the village boundaries. He submits that the proposal in this regard has been moved by respondent No.5 to the Chief Executive Officer, Zilla Parishad, Akola for inclusion of these lands in the village boundaries of the respondent No.5.

4) The mere proposal by the respondent No.5 for expansion of its boundaries, cannot be said to be an action which would bestow jurisdiction upon the respondent No.5 to demand property tax from the petitioners. It is only as and when the boundaries are expanded and Notification in that regard is published in the Official Gazette in exercise of power under Section 4(1) of the Maharashtra Village Panchayat Act, 1959 that such a demand can be made and not otherwise. That being the position, it is amply clear that respondent No.5 has no

jurisdiction whatsoever, to issue the impugned communications, in view of which they are hereby quashed and set aside and the petition is allowed. No order as to costs.

1) Writ Petition Nos.6909/2024 and 6881/2024 have been tagged along with the present petition, as they raise identical issue. The learned Counsel for the respondents do not dispute this position. Accepting the statement, these petitions are also allowed in terms of the judgment dated 15/01/2025 in WP No.4303/2024.

(ABHAY J. MANTRI, J.)

(AVINASH G. GHAROTE, J.)

KOLHE