**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

WRIT PETITION NO. 13985 OF 2025

Yasmin Taher Patel
VERSUS
State Of Maharashtra

Mr. Dhananjay Choudhari h/f Mr. Y. A. Jadhav, Advocate for petitioner
Mr. S. B. Pulkundwar, AGP for respondent-State

**CORAM : Smt. Vibha Kankanwadi &
Hiten S. Venegavkar, JJ.**

DATE : 23rd January, 2026

PER COURT :-

1. Present petition has been filed for following reliefs :

a. Issue a Writ of Mandamus or any other appropriate writ, order or direction, directing the Respondent-Chief Officer, Shevgaon Municipal Council, to decide the Petitioner's application dated 22-02-2023 (Exhibit "B") and to mutate the name of the Petitioner in respect of Municipal Property No. 6114, Gat No. 283/3, Shevgaon, in the assessment record.

b. Issue a Writ of Mandamus or any other appropriate writ, order or direction, directing the Respondent-Chief Officer, Shevgaon Municipal Council, to mutate the name of petitioner in respect of Municipal Property No. 6114, Gat No. 283/3, Shevgaon, in the assessment record.

c. Issue a Writ of Mandamus or any other appropriate writ order or direction, directing the Respondent-Chief Officer, Shevgaon Municipal Council, to make a single tax assessment in respect of Municipal Property No. 6114, Gat No. 283/3, Shevgaon, in the assessment record.

d. Issue a Writ of Mandamus or any other appropriate writ, order or direction, directing the Respondent-Chief Officer, Shevgaon Municipal Council, to revise the penalty levied on due *tax in respect of Municipal Property No. 6114, Gat No. 283/3, Shevgaon, in the assessment record.*

e. Direct the Respondent to issue all future property tax receipts and bills in the name of the Petitioner.

2. Heard Mr. Choudhari, learned Advocate, holding for Mr. Jadhav, learned Advocate for petitioner and learned AGP for respondent-State.

3. The petitioner contends that property Gat No. 283/3 situated at village Shevgaon was originally owned by Mr. Sirajoddin Patel. Two firms established by Mr. Sirajoddin Patel by name M/s. Anand Kotex and M/s. Anand Oil Mil were operational from 2011 to 2018 in one single structure standing on Gat No. 283/3. It was then assessed for the tax as a single unit by Grampanchayat, Shevgaon. In the year 2015, respondent No. 2 Shevgaon Municipal Council came to be established. Respondent No. 2 had assessed the said property twice for the purpose of property tax under two names of the said firms. According to the petitioner, Mr. Sirajoddin Patel transferred the property on 01.09.2022 to Mr. Taher Patel by partition and the present petitioner got the said property from Mr. Taher Patel by partition on 03.02.2023. Thereafter, the petitioner has made application to the respondent No. 2 to mutate/transfer the tax assessment of the property in her name and also raised issue of double property tax assessment on single property on

22.02.2023. However, that application has not been yet decided, hence this petition.

4. The first and the foremost fact to be noted is that if the petitioner wants to raise the point of assessment of tax which has been already made then there is statutory provision under the Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships Act, 1965 (for short "the Act"). Upon the establishment of title to the said property for assessment, the petitioner may succeed but, for that purpose, she has to take up the procedure as required under the act. It appears that the respondent No. 2 had issued demand notice in November, 2024 to the tune of Rs. 5,86,882/- inclusive of Rs. 1,13,590/- as penalty then it is stated that within just a year, tax demand was raised to Rs. 11,90,310/- inclusive of Rs. 6,00,877/- as penalty. All this is subject to the objection to be raised as per the law before the appropriate authority as provided under the Act and therefore, there is no question of invoking all the powers under Article 226 of the Constitution of India.

5. Writ petition stands dismissed.

(Hiten S. Venegavkar, J.) **(Smt. Vibha Kankanwadi, J.)**

B. S. Joshi