IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIRCUIT BENCH AT KOLHAPUR
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 1167 OF 2026

Phonewale Limited Thr.
Its Authorized Signatory And Anr. ...Petitioners

VERSUS

Kolhapur Municipal Corporation
Thr. Commissioner And Anr ...Respondents

Mr. Shrikrishna Ganvable a/w. Mr. Viraj Nalavade a/w. Mr. Girish Mujumdar a/w. Ms. Sharvai Tipugade a/w. Ms. Tanvi Lad i/b. Adv. K. D. Shirale,

Mr. Abhijit Adgule, Advocate for respondent no.1.

Ms. Tejas Kapre, AGP for respondents-State.

Coram : Madhav J. Jamdar & Pravin S. Patil, JJ.

Date : April 16, 2026.

P. C. :

1. Heard Mr. Ganbavle, learned Counsel appearing for the petitioners, Mr. Adgule, learned Counsel appearing for respondent No.1, and Ms. Kapre, learned AGP appearing for the respondents–State.

2. By the present Writ Petition filed under Article 226 of the

Constitution of India, the petitioners challenge the legality and validity of the impugned notices dated 2nd February 2026 and 5th February 2026 issued by respondent No.1 concerning property tax.

3. Mr. Ganbavle, learned Counsel for the petitioners, submits that the petitioners purchased the property on 4th December 2023 and the same was communicated to respondent No.1–Municipal Corporation. However, without issuing any notice to the petitioners, the impugned notices came to be issued.

4. On the other hand, Mr. Adgule, learned Counsel appearing for respondent No.1, submits that the said transaction was not communicated to respondent No.1.

5. In any case it is required to be noted that during the pendency of the petition, the petitioners have deposited before this Court the entire amount which is the subject matter of the demand notice dated 5th February 2026. The said amount has been deposited without prejudice to the rights and contentions of the parties.

6. In view of the above, Mr. Ganbavle, learned Counsel for the petitioners, and Mr. Adgule, learned Counsel for respondent No.1, tender Minutes of Order dated 16th April 2026. The same are taken on record and marked "X" for identification. The said Minutes of Order are scanned and reproduced hereinbelow:

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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIRCUIT BENCH AT KOLHAPUR
CIVIL APPELLATE WRIT JURISDICTION
WRIT PETITION NO. 1167 OF 2026

1. PHONEWALE Limited,)
A company registered under the)
Provisions of the Companies Act,)
2013, having its registered office at)
Post 1006, Satyam 64, Opp. Gujarat)
High Road, S.G. Highway, Ahmedabad,)
Gujarat.)
Through its Authorized Signatory,)
Mr. Afzal Ashraf Padela,)
Age - 50, Occu. Business)
R/o. Kacchi Bazar, Parbhani, Maharashtra.)
2. HMHS TRADELINKS PRIVATE Limited,)
a company registered under the)
provisions of the Companies Act, 2013,)
having its registered office at 623, 6th floor,)
Gera's Imperium Rise, Phase-2, Hinjewadi,)
Pune.)
Through its Managing Director &)
Authorized Signatory,)

Mr. Afzal Ashraf Padela,	)
Age - 50, Occu. Business,	)
R/o. Kacchi Bazar, Parbhani, Maharashtra.	) ...Petitioner

Versus

1. Kolhapur Municipal Corporation,	)
Through Commissioner,	)
Address- Municipal corporation building,	)
Shivaji Chowk,	)
Bhausingji Road, 'C' ward, Kolhapur.	)
2. State of Maharashtra,	)
through secretary,	)
Urban Development Department,	)
Maharashtra.	) ...Respondents

CORAM: HON'BLE SHRI JUSTICE MADHAV J. JAMDAR
HON'BLE SHRI JUSTICE PRAVIN SHESHRAO PATIL

DATE: 16TH APRIL, 2026.

Appearances:

for Petitioner

Mr. Abhijit Adagule for Respondents No. 1,

for Respondent No.

MINUTES OF ORDER

1. The Petitioners challenge the legality, validity and propriety of the impugned notice dated 05/02/2026, issued by the Respondent No. 1 in relation to the tax on the Petitioner's property; under Chapter VIII Rule 41 of the Taxation Rules of the Maharashtra Municipal Corporation Act 1949.
2. In view of order dated 24/3/2026 passed by this Hon'ble Court, the Petitioners herein have deposited the entire amount in this Hon'ble Court in view of demand notice dated 5/2/2026 issued by the Respondent No. 1 Corporation. In view thereof, the notice dated 5/8/2025 issued under Chapter VIII Rule 15(2) of the Taxation Rules of the Maharashtra Municipal Corporation Act, 1949 and the impugned demand notice dated 5/2/2026 issued under Rule 41 are hereby set aside.
3. Further the Respondent Corporation will issue a fresh notice under Chapter VIII Rule 15(2) of the Taxation Rules to the Petitioner as well as the original owner of the property in question and after giving an opportunity of hearing, an appropriate decision will be taken within period of six weeks in accordance with the provisions of the Taxation Rules of the Maharashtra Municipal Corporation Act, 1949.

4. If after hearing on the fresh notice under rule 15 (2), if order is adverse to the petitioner in that case, no coercive action will be taken/executed by the Respondent for the further period of six weeks to afford opportunity to the petitioner to challenge the said assessment before the appropriate forum.

5. Further the registry is here by directed that, the amount deposited in this court by the Petitioner shall be invested as per the guidelines of this Court.

6. All contentions of the parties are kept open.

7. The Writ Petition be disposed off in view of the above Minutes of Order.

Dated this 16th day of April, 2026

15/04

Advocate for the Petitioner | Petitioner

16/4/2026

Advocate for the Respondent No. 1 | Respondent No. 1

7. The statements made in the Minutes of Order are accepted as undertakings given to this Court.

8. The Registry is directed to invest the amount deposited in this Court for a suitable period.

9. The Writ Petition is disposed of in terms of the Minutes of Order. There shall be no order as to costs.

10. The parties are at liberty to file appropriate applications seeking withdrawal of the amount deposited in this Court, depending upon the outcome of the order passed on the fresh notice under Rule 15(2) of Chapter VII of the Taxation Rules.

[Pravin S. Patil, J.] **[Madhav J. Jamdar, J.]**