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

(Sr. No. 902) WRIT PETITION NO. 1535 OF 2026

Nav Maharashtra Shikshan Sanstha Society Thr. POA Jaykumar S. Kumbhar … Petitioner

Versus

Sangli Miraj and Kupwad City Municipal Corporation Thr. Commissioner and Ors. … Respondents

WITH
(Sr. No. 903) WRIT PETITION NO. 1536 OF 2026

Akuj Charitable Trust Society, Kupwad Thr. POA Jaykumar S. Kumbhar … Petitioner

Versus

Sangli Miraj And Kupwad City Municipal Corporation Thr. Commissioner and Ors. … Respondents

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Mr. Vaibhav Gaikwad i/b Mr. Abhishek Phanse for the Petitioner/s.
Mr. Abhinandan Vagyani (through VC) for Respondent Nos. 1 and 2.
Mr. V.M. Mali, AGP for the Respondent – State in WP 1535/2026.
Mr. R.P. Kadam, 'B' Panel Counsel for the Respondent – State in WP 1536/2026.

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CORAM : MADHAV J. JAMDAR &
PRAVIN S. PATIL, JJ.

DATE : 18th APRIL, 2026.

ORAL JUDGMENT : (Per Madhav J. Jamdar, J.)

1. Since the issue involved in both these petitions is common, both the writ petitions are taken up for hearing together.

2. It is the submission of Mr. Gaikwad, learned Counsel appearing for the Petitioners that Petitioners are Public Charitable Trusts and conducting Educational Institutions. He submits that as per Section 132 of the Maharashtra Municipal Corporations Act, (for short "said Act") and more particularly, sub-Section (1)(b) of Section 132 of the said Act, the Petitioners are not liable to pay General Tax. He submits that Petitioners are liable to pay only Educational Cess and within a period of 2 weeks from today, the Petitioners are ready and willing to pay Education Cess with interest, if any. However, he submits that the Petitioners are not liable to pay the General Tax.

3. Mr. Gaikwad, learned Counsel relied upon a judgment of Division Bench of this Court in the case of **Mohammadiya Educational and Research Society, Solapur Vs. State of Maharashtra**[1].

4. On the other hand Mr. Vagyani, learned Counsel appearing for Respondent No.1 – Sangli, Miraj and Kupwad Municipal Corporation submits that various factors are required to be taken into consideration,

1 AIRonline 2023 Bom 622

including that the Public Charitable Trust is not receiving any rental income and other aspects.

5. For appreciating the rival contentions, it is necessary to set out Section 132 which reads as under :-

> "**132. General tax on what premises to be levied.**
>
> (1) **The general tax shall be levied in respect of all buildings and lands in the City except**,-
>
> (a) buildings and lands solely used for purposes, connected with the disposal of the dead;
>
> (b) **buildings and lands or portions thereof solely occupied and used for public worship or for a public charitable purpose;**
>
> (c) buildings and lands vesting in the [Government][2] used solely for public purposes and not used or intended to be used for purposes of trade or profit or vesting in the Corporation, in respect of which the said tax, if levied, would under the provisions hereinafter contained be primarily leviable from the [Government] or the Corporation, respectively.
>
> (2) **The following buildings and lands or portions thereof shall not be deemed to be solely occupied and used for public worship or for a public charitable purpose within the meaning of clause (b) of sub-section (1), namely**:-
>
> (a) buildings or lands or portions thereof in which any trade or business is carried on; and
>
> (b) **buildings or lands or portions thereof in respect of which rent is derived whether such rent is or is not applied solely to religious or charitable purposes.**
>
> (3) **Where any portion of any building or land is exempt from the general tax by reason of its being solely occupied and used for public worship or for a public charitable purpose such portion shall be deemed to be a separate property for the purpose of municipal taxation**."
>
> (Emphasis added)

2 This word was substituted for the word "Crown" by the Adaptation of Laws Order, 1950.

6. It is clear that sub-section (1) of Section 132 provides that general tax shall be levied in respect of buildings and lands of portion thereof except buildings and lands solely occupied and used for public worship or for a public charitable purpose; and sub-section (2) of Section 132 provides that in the circumstances contemplated therein, the buildings and lands or portions thereof, although used by public charitable purpose, shall not be deemed to be solely occupied and used for public worship or for a public charitable purpose within the meaning of clause (b) of sub-section (1) of Section 132 of the said Act.

7. In this view of the matter, it is absolutely essential that an opportunity is required to be given to the Petitioners to file a representation claiming exemption under Section 132 of the said Act.

8. Mr. Gaikwad, learned Counsel appearing for the Petitioners states that Petitioners will file such representation on or before 11th May 2026.

9. Mr. Vagyani, learned Counsel appearing for the Respondent – Corporation states that if such representation is filed on or before 11th May 2026, the same will be decided on or before 22nd June 2026.

10. We make it clear that till the decision on the representation submitted by the Petitioners, no coercive steps be taken against the Petitioners. However, it is made clear that if the Petitioners fail to submit the representation on or before 11th May 2026, the Respondent Corporation shall be at liberty to proceed in accordance with law.

11. Statement of Mr. Gaikwad, learned Counsel for the Petitioners, made on instructions that Education Cess with interest, if any, will be deposited with the Respondent – Corporation on or before 11th May 2026, is accepted as an undertaking given to his Court.

12. Mr. Gaikwad states that sofar as Writ Petition No 1536 of 2026 is concerned, the Municipal Corporation has imposed Education Cess from 2020, however, Occupancy Certificate is dated 28th March 2022. Accordingly, for the time being, the Petitioner in Writ Petition No. 1536 of 2026 shall deposit the Education Cess with interest w.e.f. 28th March 2022. The said aspect will also be made part of the representation by the Petitioner and the Municipal Corporation will take appropriate decision in accordance with law, even with respect to the said aspect.

13. It is further clarified that if adverse order is passed, no coercive steps be taken against the Petitioners for a period of two weeks from the date of order.

14. Accordingly, both the Writ Petitions are disposed of in the above terms. No order as to costs.

15. It is clarified that this Court has not considered the merits and all contentions are expressly kept open.

[PRAVIN S. PATIL, J.] **[MADHAV J. JAMDAR, J.]**