IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

REVIEW PETITION NO.23 OF 2024
IN
WRIT PETITION NO.3124 OF 2020

Commissioner of Local Body Tax (Navi Mumbai Municipal Corporation) .. Petitioner

Versus

Siemens Limited .. Respondent

Mr.Tejas Dande a/w Mr.Bharat Gadhavi a/w Mr.Aniket Shitole, Advocate *for the Petitioner.*

Mr.Rajath Bharadwaj i/b M/s.Economic Laws Practice, Advocate *for the Respondent No.1.*

Mr.N.C.Walimbe, Addl.G.P. a/w Mr.Swapnil P. Kamble, A.G.P. for the Respondent No.2/State.

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.

DATE: FEBRUARY 12, 2026

P. C.

1. We have condoned the delay in filing the above Review Petition by passing a separate order today in Interim Application No.1952 of 2024.

2. Since the Review Petition is also on board today, we have taken up the Review Petition for hearing. The Review Petitioner (Original

Respondent Nos.2 and 3 in Writ Petition No.3124 of 2020 and other connected matters) seeks a review of the Order passed by this Court on 3rd May 2023. By the Order under Review, the Writ Petition filed by the Petitioner was allowed and it was held that since the Commissioner failed to complete the assessment for the relevant years (more particularly set out in a table at paragraph 2), within a period of ten years of issuing the initial notice in Form H, the notice dated 24th September 2019 issued by the Review Petitioners was quashed. Since the period of ten years from issuance of notice in Form H on 30th October 2014 for the year 1st April 2012 to 31st March 2013 was yet to expire, it was held that the Commissioner was free to proceed to complete the assessment expeditiously and in accordance with law.

3. The only ground for review canvassed before us is that the Writ Petitioners, namely, Siemens Limited, had originally filed a Writ Petition, being Writ Petition No.4338 of 2005. That Writ Petition was dismissed by this Court on 8th July 2005. The Order passed by this Court on 8th July 2005 was subjected to challenge before the Hon'ble Apex Court in SLP (C) No.15691 of 2005. This SLP was finally disposed of on 1st December 2006. The Hon'ble Supreme Court set aside the Order passed by this Court and remanded the matter back to this Court to decide the Writ Petition No.4338 of 2005, which is pending even today. According to the Review Petitioner, since the judgement and order dated 1st December 2006 passed by the Hon'ble Apex Court directed this Court to decide Writ Petition No.4338 of 2005 afresh, the same meant that the Interim Order dated 12th August 2005 passed by the Hon'ble Supreme Court merged with the judgment dated 1st December 2006, and therefore, the Review Petitioners could not proceed in respect of the assessment proceedings initiated by virtue of the Show Cause Notice dated 22nd June 2005. The basis on which they seek a review is that the Order of the Hon'ble Supreme Court was not brought to the notice of the Bench which heard the above Writ Petition, namely, Writ Petition No.3124 of 2020.

4. After hearing the learned Advocate for the Review Petitioner, we are afraid the ground for review is wholly misconceived. Firstly, the order of the Hon'ble Supreme Court dated 1st December 2006 only relates to the Show Cause Notice dated 22nd June 2005. In the present case, the notices forming the subject matter of the Order under review are dated 2nd December 2009, 24th June 2010, 20th July 2011, 13th July 2012 and 30th October 2014. They have all been issued for the periods 1st April 2008 to 31st March 2013.

5. We fail to see how the judgment of the Hon'ble Supreme Court dated 1st December 2006 would have any bearing on deciding the issues that were decided by the Division Bench of this Court on 3rd May 2023. This apart, on facts, we find that the argument canvassed by the Review Petitioner, that it could not proceed with the assessment is also factually incorrect. The Supreme Court, whilst restoring Writ Petition No.4338 of 2005 to the file of this Court, did not continue any stay till the disposal of the said Writ Petition. Hence, even this aspect appears to be factually incorrect.

6. We find that this Review Petition is a desperate attempt to get over the order passed by this Court on 3rd May 2023. We, therefore, do not find any merit in the above Review Petition. It is accordingly dismissed. However, there shall be no order as to costs.

7. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.] **[B. P. COLABAWALLA, J.]**

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