IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

Writ Petition No. 3786 of 2026
With
Writ Petition No. 3787 of 2026
With
Writ Petition No. 3788 of 2026

SHV Energy Private Limited … Petitioner
V/s.
The State of Maharashtra and ors. … Respondents.

Mr. Prakash Shah, Senior Advocate a/w. Mr. Mohit Rawal and Durgaprasad Poojari i/b. PDS Legal for the petitioner.

Mr. S.R.Ganbavle for respondent Nos.2 and 3.
Mr. B.V.Samant, Addl. G.P. a/w. Dr.Dhruti Kapadia, AGP for respondent No.1-State.

CORAM : M.S. KARNIK &
S.M. MODAK, JJ.

DATE : 30th March 2026.

P.C. :

1. Heard learned Senior Advocate for the petitioner.

2. We have heard Mr. Ganbavle for the respondent Corporation. One of the grievance of the petitioner in the present petition is that the assessment has been made without hearing the petitioner. The next grievance is that the assessment is in respect of dues which are more than 10 years old and, therefore, it is not permissible to assess such delayed local body tax.

3. Mr. Ganbavale requested for some time to take instructions. Learned counsel for the petitioner submitted that no notice of hearing was given to the petitioner before passing the impugned order. Learned Senior Advocate for the petitioner submitted that notice was not served on the petitioner but as per the Corporation, the same is served on some employee.

4. Be that as it may, considering the issues raised in this petition, it would be appropriate if an opportunity of hearing is given to the petitioner. Learned Senior Advocate submits that petitioner undertakes to remain present before respondent No.3 on 7th April 2026 at 11.00 a.m. The assurance of the petitioner is recorded. This shall be construed as sufficient notice on the petitioner to appear before the respondent No.3. The respondent No.3 to hear the petitioner and pass a fresh assessment order regarding local body tax in accordance with law within a period of 6 weeks from 7th April 2026.

5. All contentions including the contention that assessment order cannot be passed as the demand for local body tax is beyond the period of 10 years is kept open.

6. The Writ Petitions are disposed of.

(S.M.MODAK,J.) **(M.S.KARNIK, J.)**