IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 14857 OF 2025

Dosti Corporation (Vihar) ...Petitioner
Versus
The State Of Maharashtra & Ors. ...Respondents

AND
WRIT PETITION NO. 14858 OF 2025

Dosti Corporation (Vihar) ...Petitioner
Versus
The State Of Maharashtra & Ors. ...Respondents

AND
WRIT PETITION NO. 14884 OF 2025

Dosti Corporation (Vihar) ...Petitioner
Versus
The State Of Maharashtra & Ors. ...Respondents

AND
WRIT PETITION NO. 14885 OF 2025

Dosti Corporation (Vihar) ...Petitioner
Versus
The State Of Maharashtra & Ors. ...Respondents

Mr. Gopal Mundhra a/w Rajath Bharadwaj and Anushka Jain i/b Economic Laws Practice for Petitioner.
Ms. P. J. Gavhane, AGP in WP No.14857 of 2025.
Ms. M. P. Thakur, AGP in WP No.14858 of 2025.
Mr. Y. D. Patil, AGP in WP No.14884 of 2025.
Ms. S. A. Prabhune, AGP in WP No.14885 of 2025.
Mr. Aniesh S. Jadhav for Respondent Nos.2 and 3 in WP No.14857 of 2025.
Mr. Anand S. Kulkarni for Respondent Nos.2 and 3 in WP No.14858 of 2025.
Mr. Jagdish G. Aradwad (Reddy) for Respondent Nos.2 & 3 in WP/14884/2025.
Ms. Chaitrali Deshmukh for Respondent Nos.2 and 3 in WP No.14885 of 2025.
Mr. Madhukar Thakare, Dy. Superintendent LBT, Present.

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.
DATE: 06 JANUARY 2026

P.C.

1. Heard learned counsel for the parties.

2. This petition involve common issues of fact and law and hence disposed of by this common order.

3. The prayers in the Writ Petition No. 14857 of 2025 first petition are required to be noted which reads thus:

> "(a) This Hon'ble Court be pleased to issue a writ of certiorari or a writ in the nature of certiorari or any other appropriate writ, order or direction for calling for the records of the present case and after going through the legality and validity thereof be pleased to quash and set aside the Order-in-Appeal No. 194 dated 25.04.2025 for the period 2017-18 (upto June 2017) as per 'Exhibit-A';
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> (b) This Hon'ble Court be pleased to issue a Writ of Prohibition or a Writ in the nature of Mandamus, or any other appropriate Writ, Order or directions under Article 226 of the Constitution of India to forbear the Respondent No. 2 from recovering any amount demanded under the Impugned Order or initiate any coercive action against the Petitioner as proposed in the Order dated 25.04.2025 till the final disposal of this Petition;"

4. At the outset, learned counsel for the parties are *ad idem* that a batch of petitions **Dosti Realty Limited Vs. The Deputy Commissioner, Local Body Tax Thane Municipal Corporation**[1] were disposed of by an order dated 20 August 2025 and hence the present proceedings can also be disposed of in terms of the said order. We note the said order which reads thus:

> "1. This is a bunch of petitions which assail orders passed by the Municipal Corporation of City of Thane-Respondent No.1 whereby Local Body Tax has been determined, to be payable by the petitioners. We do not delve on the merits of each of these petitions, suffice it to observe that primary ground of challenge to the impugned orders is to the effect that the impugned orders do not address the contentions/grounds which were urged on behalf of the petitioners in assailing the determination of the Local Body Tax under the provisions of Section 406 (6) (1) of the Maharashtra Municipal Corporation Act. We have perused the impugned orders.
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> 2. Also in pursuance of the impugned order, demands have been raised on the petitioners, by separate notices issued under Rule 33 (11) of the Local Body Tax Rules.
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> 3. It is in such circumstances, the petitioners submit that a representation was made to the Municipal Corporation that the order in the nature of the impugned order, ought not to have been passed and it should have been passed only in accordance with law by furnishing appropriate reasons on the contentions which

1 Writ Petition No.10984 of 2025 and other connected matters decided on 20/08/2025

were urged on behalf of the petitioners in assailing the tax.

4. On the aforesaid backdrop, the present proceedings are filed. Mr. Mandar Limaye, Mr. Anand Kulkarni and Mr. Aniesh S. Jadhav, learned counsel for the Municipal Corporation, on instructions of the Designated Officer, have fairly stated that the impugned order ought to have been a reasoned order. They submit that the impugned order can be set aside and the proceedings remanded to the Designated Officer for a fresh order to be passed, after granting an opportunity of a hearing to the petitioners, as also, to the representative of the Municipal Corporation. In view of the fair stand taken on behalf of the Municipal Corporation, further adjudication of these petitions is not called for.

5. We are, accordingly, inclined to dispose of the petitions by the following order:

(i) The impugned orders in these petitions which are all dated 25.04.2025 are quashed and set aside.

(ii) The proceedings stand remanded to the Designated Officer of the Thane Municipal Corporation i.e. the Deputy Commissioner-cum-Authority, Local Body Tax for fresh orders to be passed in accordance with law after granting an opportunity of hearing to the petitioners.

(iii) The petitioners shall co-operate in the early adjudication of the proceedings.

(iv) The petitioners shall approach the office of the Designated Officer on 08.09.2025 so that a further programme to hear the respective petitioners can be fixed and a fresh order can be passed on each of the cases.

(v) Such order be passed within a period of two months from the date of hearing of each of the petitioner's case.

(vi) All contentions of the parties on the proposed adjudication are expressly kept open.

6. Needless to observe that as the impugned order itself has been set aside, the consequential demands would also be required to be set aside. They are, accordingly, set aside.

7. The petitions, accordingly, stand disposed of with the aforesaid terms.

8. No order as to costs.

9. Parties to act on the authenticated copy of the order.

5. The aforesaid position is taken by learned counsel for the Municipal Corporation on instructions of Mr. Madhukar Thakare, Dy. Superintendent LBT, who is present in the Court.

6. In our opinion, as the issues in the present case are similar, the proceedings can be conveniently disposed of in terms of the aforesaid order. Hence the following order:

ORDER

(i) The impugned orders dated 25.04.2025 as assailed in these petitions are quashed and set aside.

(ii) The proceedings stand remanded to the Designated Officer of the Thane Municipal Corporation i.e. the Deputy Commissioner-cum-Authority, Local Body Tax for fresh orders to be passed in accordance with law after granting an opportunity of hearing to the petitioners.

(iii) The petitioners shall co-operate in the early adjudication of the proceedings.

(iv) The petitioners shall approach the office of the Designated Officer on 10.02.2026 so that a further programme to hear the respective petitioners can be fixed and a fresh order can be passed on each of the cases.

(v) Such order be passed within a period of two months from the date of hearing of each of the petitioner's case.

(vi) All contentions of the parties on the proposed adjudication are expressly kept open.

7. Needless to observe that as the impugned order itself being set aside, the consequential demands would also be required to be set aside. They are, accordingly, set aside.

8. The petitions, accordingly, stand disposed of with the aforesaid terms. No costs.

9. Parties to act on the authenticated copy of the order.

(AARTI SATHE, J.) **(G. S. KULKARNI, J.)**