IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.17033 OF 2025

M/s. Om and Company ….Petitioner

Versus

The State of Maharashtra and Anr. ….Respondents

Mr. Surel Shah, Senior Advocate a/w. Mr. Chintan Shah and Mr. Shubham Shinde for the Petitioner.
Mr. Aditya R. Deolekar, AGP for Respondent No.1.
Mr. Tejesh Dande a/w. Mr. Bharat Gadhvi for Respondent No.2.
Mr. Munish B. Gupta, Power of Attorney holder of Petitioner present.

CORAM : RAVINDRA V. GHUGE
&
ABHAY J. MANTRI, JJ.

DATE : 26th FEBRUARY, 2026

P.C. :-

1. Considering that there are 32 units which have received different bills towards payment of property tax, the learned Senior Advocate for the Petitioner fairly states that the names of these units need to be mentioned in the cause title.

2. Leave to add the names of the 32 units as Co-Petitioners. Amendment to be carried out within five working days.

3. The learned Senior Advocate for the Petitioner fairly submits that the Court fees for these 31 units (since one unit has already paid the Court fees) would be paid for and on behalf of the 31 units, within a period of ten working days from today.

4. This matter was heard for quite some time on 25th February, 2026 and today. A pass over was granted to enable the learned Senior Advocate for the Petitioner to be supplied with better details and instructions.

5. The learned Senior Advocate appearing on behalf of the Petitioners submits, on instructions from Mr Munish B. Gupta, Power of Attorney holder of the Petitioners, who is present in the Court hall, as under :

> (a) 50% of the total amounts assessed as against these 32 units, would be deposited within 15 days with Respondent No.2 without prejudice to their rights and contentions.
>
> (b) It is prayed that Respondent No.2 may consider issuance of a proper notice under the statute to Petitioner No.1, for and on behalf of the 32 units, explaining the principle applied for computing the property taxes which are subject matter of this Writ Petition.

> (c) The Petitioners be granted the liberty to respond to such notice through Petitioner No.1 and a reasoned order be passed by following the due procedure laid down under Chapter VIII (Taxation Rules) of the Maharashtra Municipal Corporation Act, 1949.

6. The learned Advocate for Respondent No.2 submits that an appropriate order be passed in the light of the above.

7. In view of the above, **this Petition is disposed off** in the light of the statements made, and with the following directions :

> (a) Petitioner No.1 would deposit 50% of the total assessed amounts for and on behalf of the 32 units, within a period of 15 days from today with Respondent No.2 Corporation.
>
> (b) The depositing of the said amounts would be without prejudice to the rights and contentions of the Petitioners.
>
> (c) Respondent No.2, in the interregnum, would prepare notices to be issued to each of these units through Petitioner No.1, clearly setting forth the principle and the manner in which the calculation/computation of the bills has been made and serve the notice upon the Petitioners through Petitioner No.1, on or before 18th March, 2026.
>
> (d) Pursuant to the above notices, the Petitioners would appear through Petitioner No.1, before the competent authority of Respondent No.2, on

27th March, 2026 at 12 noon. Written statements/ submissions would be tendered on the same date.

(e) The hearing in the matter would be concluded, either on the same day or on any adjourned date, after giving a reasonable opportunity of hearing to the Petitioners.

(f) After the hearing is concluded, Respondent No.2 would pass a reasoned order within 21 days thereafter and the order would be communicated to the Petitioners through Petitioner No.1, on the email address mentioned below :

marketing@kukrejabuilders.in

(g) Subject to the legal remedies available, the Petitioners would be at liberty to challenge an adverse order by availing of a statutory appeal/remedy.

(h) If the order of Respondent No.2 concludes that the Petitioners have deposited excess amounts with the Corporation, such amounts may be returned to the Petitioners or, with the consent of the Petitioners, be adjusted as against future bills.

(ABHAY J. MANTRI, J.) **(RAVINDRA V. GHUGE, J.)**