GAURI AMIT GAEKWAD
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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

(1) WRIT PETITION NO.2583 OF 2026
WITH
(2) WRIT PETITION NO.2585 OF 2026
WITH
(3) WRIT PETITION NO.2588 OF 2026
WITH
(4) WRIT PETITION NO.2589 OF 2026
WITH
(5) WRIT PETITION NO.2590 OF 2026

Kshirija Enterprises Pvt. Ltd. ….Petitioner

Versus

Nashik Municipal Corporation ….Respondent

Mr. Vivek Punjabi i/b. Mr. Sahil Panjwani for the Petitioner in all Petitions.
Ms. Chaitali Deshmukh for the Respondent in all Petitions.

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

DATE : 4th MARCH, 2026

P.C. :-

1. After the oral submissions of the parties concluded on the last date, all these matters were listed today at 5:00 p.m. for dictation of order. Therefore, by consent of the parties, we have commenced the dictation of the order.

2. We have considered the record before us and a sheet of calculations of the eight properties tendered to the Court by the

learned Advocate for the Petitioners, which is taken on record and marked as **'X-1'** for identification. It is submitted that Rs.54,53,963/- towards property tax, inclusive of 5% of the penalty, has been deposited by the Petitioners. The total outstanding dues towards taxes as well as penalty, are Rs.1,70,61,500/-.

3. The learned Advocate for the Petitioners tenders a copy of a public notice on the basis of which the Petitioners pray for 95% waiver of penalty. The same is taken on record and marked as '**X-2**' for identification.

4. The learned Advocate for the Corporation has tendered a compilation of the entire scheme (36 pages), inclusive of the bills pertaining to the Petitioners, which is taken on record and marked as '**X-3**' for identification.

5. Considering the law laid down by this Court in ***Shewalkar Developers Limited, Nagpur v/s. Rupee Cooperative Bank Limited, Pune and Ors.***[1], we called upon the Petitioners to make a statement as to whether they are willing to deposit Rs.31,00,000/-, in addition to the amount of Rs.54,53,963/- already

1 2016 (1) AIR Bom R 636 : 2016 (1) Mh.L.J. 382

paid.

6. The learned Advocate for the Petitioners, after taking instructions from the representative of the Petitioners who is present in the Court hall, submits that an additional amount of Rs.31,00,000/- would be deposited with the Corporation within two weeks from today and these Petitioners would also make representations to the Commissioner within a period of 7 working days from today. The representations would be with reference to the amnesty scheme ‘X-3’ (page nos.1 and 2).

7. In view of the above, by consent of the Petitioners, **all these Petitions are disposed off**, with the following directions :

> (a) The Petitioners would deposit a total amount of Rs.31,00,000/- with the Corporation, within 15 days from today.
>
> (b) The Petitioners would submit their representations to the Commissioner of the Municipal Corporation, within 7 working days from today.
>
> (c) The Commissioner would consider the representations and, after assessing whether the constructions are authorised or not and whether any quantum of waiver of penalty could be granted to the Petitioners, would pass a reasoned order within two weeks thereafter.

(d) Needless to state, if an adverse order is passed by the Commissioner, the Petitioners may prefer the remedy of filing an Appeal under Section 406 of the Mumbai Municipal Corporation Act, which is a statutory remedy available. Merely because the entire amount is to be deposited under Section 406, would not grant an option to the Petitioners to file a Writ Petition in this Court.

(e) Considering the above directions, for a period of 14 days after the filing of the representations, which is to be done within 7 working days from today, the Corporation will not take any coercive steps.

(f) Needless to state, if the amount as stated above is not deposited within the timeline, the Corporation would be at liberty to initiate coercive steps for the recovery of the dues.

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