

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

CIVIL WRIT PETITION NO. 3806 OF 2026

Apeejay Surendra Park Hotels Limited Petitioner

V/s.

Navi Mumbai Municipal Corporation and Ors. Respondents

Mr. Surel Shah, Sr. Advocate a/w. Mr. Anoshak Davar, Mr. Hamza Lakhani, Ms. Nandini Gore, Ms. Sonia Nigam, Mr. Akarsh Sharma, Mr. Aashish Raghuvanshi, Mr. Shaksha Relekar and Mr. Rahul P. Jain for the Petitioner.

Mr. Rohit Sakhadeo for Respondent Nos.1 to 3 – NMMC.

Mr. Rahul Makhija, General Manager of the Petitioner, present.

**CORAM : M.S. KARNIK AND
SHYAM C. CHANDAK, JJ.**

DATED : 25th MARCH, 2026

P.C. :-

1) Heard Mr. Surel Shah, learned Senior Counsel for the Petitioner and Mr. Rohit Sakhadeo, learned Counsel for Respondent Nos.1 to 3 – Navi Mumbai Municipal Corporation.

2) The grievance of the Petitioner is that almost after 10 years, the property tax has been assessed and penalty has been levied without giving any opportunity of hearing to the Petitioner. The principal demand for the period from 2014-15 is approximately Rs.5,87,42,960/-.

3) Mr. Shah, learned Senior Counsel for the Petitioner submits that an amount of Rs.1,95,00,000/- has already been paid by the Petitioner towards Property Tax.

4) There is some debate as to whether the said amount is appropriated when the impugned bill is issued, or not. Factually, the penalty has been levied without giving an opportunity of hearing to the Petitioner.

5) Learned Counsel for the Corporation submitted that, the Petitioner is running a four star hotel which fact was never brought to the notice of the Corporation. It is during the course of survey conducted that the Corporation came to know that the Petitioner is infact running a four star establishment, as a result of which, the Property Tax which was in accordance with the statutory provisions was re-assessed and levied, hence, the demand alongwith penalty. He further submits that, in fact, a notice dated 2nd March, 2026 of hearing was given to the Petitioner. However, the Petitioner requested for further time. In the meantime, the impugned Order came to be passed.

6) The Petitioner was issued a Show Cause Notice. The Petitioner replied to the said Show Cause Notice issued by the Corporation contending that the bill amount is exorbitant. However, no documents in support of the Petitioner's case were submitted.

7) In our opinion, in the facts and circumstances of the present case, since the Petitioner has requested for some more time to respond to the Show Cause Notice which opportunity was denied, it would be appropriate if the Petitioner is given an opportunity of hearing.

8) The Petitioner to submit a detailed Representation to the Navi

Mumbai Municipal Corporation alongwith all supporting documents within a period of two weeks from today. The Competent Authority of the Navi Mumbai Municipal Corporation shall afford a reasonable opportunity of hearing to the Petitioner and decide the said Representation within a period of four weeks from the date of submission of the Representation.

9) In such view of the matter, the Petitioner's Representation to be decided within the aforesaid period, in accordance with law.

10) Mr. Shah, learned Senior Counsel for the Petitioner, on instructions from Mr. Rahul Makhija, General Manager of the Petitioner submitted that a sum of Rs.1 Crore, without prejudice, will be deposited with the Navi Mumbai Municipal Corporation within a period of three weeks from today. Statement accepted. Such deposit will abide by the final Orders passed on the Representation.

11) No coercive steps be taken pursuant to the impugned Property Tax bill raised.

12) Petition is disposed of in aforesaid terms.

(SHYAM C. CHANDAK, J.)

(M.S. KARNIK, J.)