

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 4287 OF 2026

M/s Shah Promoters and Developers Through Its Partners Sanjay and Rajesh C Shah ..Petitioner

Versus

The Municipal Corporation of City of Pune and ...Respondents
Ors

WRIT PETITION NO. 4400 OF 2026

Sanjay Chandrakant Shah and Ors ..Petitioners

Versus

The Municipal Corporation of City of Pune and ...Respondents
Ors

Mr. Girish Godbole, Senior Advocate, with Sumit Kothari and Pooja Thakkar, for the Petitioner in both Petitions.

Mr. Rajdeep Khadapkar, for the Respondents.

CORAM: N. J. JAMADAR, J.

DATE : 9th APRIL 2026

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ORAL ORDER:

1. Heard Mr. G.S. Godbole, the learned Senior Advocate for the Petitioners and Mr. Rajdeep Khadapkar, the learned Counsel for the Respondents.

2. The challenge in these Petitions is to the orders dated 8th January 2026, passed by the learned Judge, Court of Small Causes at Pune, whereby the Applications preferred by the Petitioner-Appellant in

Municipal Appeals to stay the operation, execution and implementation of the order passed by the Municipal Corporation dated 20th January 2021, in respect of rateable value and levy of tax in regard to the subsequent years till the decision of the said Appeals, came to be rejected.

3. Recovery of the amount of tax levied for the subsequent years, after the rateable value and charge of tax were assailed by preferring the Municipal Appeals, cannot be stayed, under any circumstances. To that extent, the impugned orders are impeccable. The Petitioners are, however, aggrieved by the observations of the learned Judge while deciding the said Applications.

4. Mr. Godbole, the learned Senior Advocate for the Petitioners submitted that those observations pre-judge the case of the Petitioners and have the potentiality to cause grave prejudice to the Petitioners in the prosecution of the Appeals.

5. Mr. Khadapkar, the learned Counsel for the Respondents, submitted that these observations can be construed as *prima facie* observations made by the learned Judge, for the purpose of deciding the applications for stay only.

6. This Court has perused the observations made by the learned Judge in paras 18 to 21 of the order passed below Exhibit 8 in Municipal Appeal No. 30 of 2023 and paras 19 to 22 of the order passed

below Exhibit 5 in Municipal Appeal No. 32 of 2023. The apprehension of Mr. Godbole is justified. The observations appear to be rather sweeping and may bear upon the decision of the Appeals, which are yet to be heard.

7. The Petitions, thus, stand disposed with the clarification that the observations made by the learned Judge in paras 18 to 21 of the order passed below Exhibit 8 in Municipal Appeal No. 30 of 2023 and paras 19 to 22 of the order passed below Exhibit 5 in Municipal Appeal No. 32 of 2023, shall not be taken into account by the learned Judge in the further proceedings in the said Appeals or in the subsequent challenge to the rateable value and tax charged that may be raised by the Petitioners, and those appeals and the subsequent appeals, if any, may be decided on their own merits and in accordance with law, without being influenced by the aforesaid observations.

8. Petitions disposed.

9. All contentions of all the parties are kept open for adjudication.

10. The learned Judge is requested to hear and decide the Appeals as expeditiously as possible.

[N. J. JAMADAR, J.]