IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 3157 OF 2024

Kshitija Infrastructure Pvt. Ltd. ..Petitioner
Versus
The Assistant Assesor & Collector & anr. ..Respondents

Mr. Rubin Vakil a/w Mr. Ziyad Madon, Mr. Rashmim Jain, Mr.Prathmesh Jadhav i/b. Kanga & Co. for the Petitioner.
Mrs. Vaishali Ugale for the Respondent -MCGM.

CORAM : M. S. KARNIK &
S.M. MODAK, JJ.

DATE : 6th MARCH 2026

PC :

1. The challenge in this Petition is to the demand notice both dated 22nd April, 2024.

2. The learned counsel for the Petitioner invited our attention to the order dated 11th June, 2025, passed by this Court in the case of ***Subham Fabrics LLP Vs. The Assistant Assessor & Collector & ors. in Writ Petition No.590 of 2019 .***

3. This Court has relied upon the order dated 15th January, 2024 passed by the Co-ordinate Bench of this Court in Writ Petition No.12 of 2018 whereby the Writ Petition came to be disposed of in the following terms :-

> *"1. In view of the judgement of the Supreme Court in the case of Municipal Corporation of Greater Mumbai & Ors Versus Property Owners' Association & Ors.1 the Municipal Corporation of Greater Mumbai ("MCGM") is required to reassess the capital value or rateable value for the Petitioner's property. It is entitled to collect the amount on such reassessment. It is to be made in accordance with the orders of the Supreme Court.*
>
> *2. The Petition is disposed of in these terms with no order as to the costs."*

4. This Petition was filed in the year 2024. The issue raised before this Court had attained finality in the view of the decision of the Supreme Court in ***Municipal Corporation of Greater Mumbai & ors. Versus Property Owners' association & Ors. (2023) 3 SCC 258.***

5. In the light of the decision in ***Municipal Corporation of Greater Mumbai & ors.*** (supra), the Respondent – MCGM would be

required to reassess the capital value or rateable value for the Petitioner's property, so that the Petitioner can pay the appropriate property tax under the new regime. Necessarily this would be required to be in accordance with the orders passed by the Supreme Court.

6. In this view of the matter, we are of the opinion that this Petition also needs to be disposed of in similar terms as in the order dated 15th January, 2024, passed in Writ Petition No. 12 of 2018.

7. All contentions of the parties on the assessment to be determined are expressly kept open.

8. Let the procedure in regard to assessment be undertaken within a period of 6 months from today.

9. Disposed of in the aforesaid terms. No costs.

10. Liberty to apply in case of difficulty.

(S.M. MODAK, J.) **(M. S. KARNIK, J.)**