

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

**WRIT PETITION NO. 2054 OF 2017**

Bhoomi Construction Projects

.. Petitioner

v/s.

Navi Mumbai Municipal Corporation & Ors.

Respondents

Ms. Ritika Agarwal i/b ACE Legal for the petitioner

Mr. Sandeep Marne a/w Mr. Vishal Shirke for the respondent

**CORAM : M.S. SANKLECHA &  
A.K. MENON, J.J.**

**DATED : 14<sup>th</sup> FEBRUARY, 2017.**

**PC.**

1. This petition was mentioned yesterday for urgent reliefs and placed on board today.

2. The urgency in this case arose as the petitioner's office premises being Unit No.1, Ellora Fiesta, Plot No.8, Sector-11, Sanpada, Navi Mumbai has been sealed on 9<sup>th</sup> February, 2017 by the Officers of the respondent no.1 Navi Mumbai Corporation for alleged non-payment of property taxes. This sealing of the office premises was consequent to the attachment notice dated 8<sup>th</sup> February, 2017 issued by the respondent no.1 Corporation attaching the office premises.

3. We do not find any provision under the Maharashtra Municipal Corporation Act (the Act) or Rules framed thereunder which enables the authorities to seal the office premises for non-payment of property taxes. Nor has the respondent no.1 Corporation shown to us any provision in law which would entitle it to seal the office premises for non-payment of the property taxes.

4. In the above view, the respondent no.1 Corporation is directed to unseal the office premises, forthwith.

5. It is made clear that the Corporation is certainly entitled to attach the property for non-payment of property taxes and adopt such other measures to recover the dues as are available in law. Therefore, the attachment of the office premises of the petitioner continues.

6. At the request of Mr. Marne, learned Counsel appearing for the respondent no.1 Corporation, the petition is adjourned to 23<sup>rd</sup> February, 2017.

7. In the meantime, the petitioner's representative is at liberty to

approach the respondent no.2 to ascertain the exact amount of property taxes, if any, is payable by the petitioner.

Stand over to 23<sup>rd</sup> February, 2017.

(A.K. MENON, J.)

(M.S. SANKLECHA, J.)

