

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 10568 /2014

[Arising out of S.L.P. (Civil) No. 7566 of 2014]

Walchandnagar Industries Limited ... Appellant (s)

Versus

Municipal Corporation City of Pune and
Others ... Respondent (s)

J U D G M E N T

KURIAN, J.:

Leave granted.

2. Appellant filed Writ Petition No. 3791 of 2013 before the High Court of Judicature at Bombay. Prayer (i) reads as follows:

“(i) That this Hon’ble Court be pleased to issue an appropriate Writ / Order / Direction in the nature of Writ of Certiorari or any other appropriate Writ, Order or Direction quashing and setting aside the impugned Administrative Order bearing No. MA/UAV/127 dated 07th July, 2007 and the Entry No. 361 of Section 22 of the Ready Recknor purportedly prepared by the Respondent No. 1 pursuant to the said impugned Administrative Order bearing No. MA/UAV/127 dated 07th July, 2007, to the extent of determining the rate of 20 Paise / sq.ft. for deriving the Annual Rateable Value of lands situated / included under the Hill Top Hill Slope zone within the limits of the Respondent No. 1, since

the same is ultra vires the Article 14 and 13(2) of the Constitution of India and the Bombay Provincial Municipal Corporation Act, 1949, and the Rules framed there under.”

3. High Court though took note of the challenge, declined to go into the constitutional validity of the order dated 07.07.2007 and disposed of the writ petition holding that all issues regarding the liability of the appellant to pay property tax including the rate at which the property tax is to be paid would be considered by the appellate authority in the appeal pending before it.

4. Learned Senior Counsel appearing for the appellant, Shri K. K. Venugopal points out that unless the High Court decides the constitutional validity of the order dated 07.07.2007 impugned in the writ petition, the appellate authority will not be in a position to take an effective decision in the appeal.

5. Having heard Counsel on both sides, we are inclined to agree with the submission made by learned Senior Counsel appearing for the appellant. The constitutional validity of impugned order has to be considered by the High Court. Depending on the decision of the High Court on that issue only, the appellate authority can take a decision as to whether the appellant is liable to be taxed in terms of the order dated 07.07.2007.

6. The impugned order is hence set aside and the matter is remitted to the High Court. Since the statutory appeal against the

imposition of tax is pending before the appellate authority, we request the High Court to dispose of the writ petition as expeditiously as possible, preferably within six months from the date of receipt of copy of this judgment.

7. The appeal is allowed as above. There shall be no order as to costs.

.....J.
(ANIL R. DAVE)

.....J.
(KURIAN JOSEPH)

**New Delhi;
November 27, 2014.**