

**IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL NO. \_\_\_\_\_/2024  
(@ SLP (C) NO. 10849/2023)**

**KHARGHAR CO-OP. HOUSING SOCIETIES FEDERATION  
LTD. & ANR.**

**APPELLANT(s)**

**VERSUS**

**MUNICIPAL COMMISSIONER, PANVEL MUNICIPAL  
CORPORATION & ORS.**

**RESPONDENT(s)**

**O R D E R**

Leave granted.

Learned counsel for the respondent-Corporation submitted that the first appellant herein includes the members of the appellant-Societies Federation and also individual flat/house owners who have not paid the property taxes since the year 2016 onwards. Therefore, pending consideration of this appeal, they may be directed to tender property tax from the assessment year 2016 onwards.

By way of response, learned counsel for the appellants submitted that the question before this Court is with regard to retrospective taxation and therefore, an equitable order may be made in this case and the appellants would comply with it.

In the circumstances, the appellants which would include their member societies and members of such societies who are liable to pay the property taxes are directed to pay all arrears of property taxes for the assessment years 2020-2021, 2021-2022 onwards within a period of two months from today. On failure to tender the said taxes, the respondent-Corporation is at liberty to initiate recovery proceedings in accordance with law.

Insofar as for the assessment years 2016-2017 upto 2020-2021 are concerned, in the event they are unsuccessful in these appeals, they shall tender the property taxes due along with interest that may be imposed by this Court at the time of final disposal of this appeal.

It is needless to observe that the aforesaid interim order is passed insofar as respondent-Corporation only is concerned.

In the event, there is non-compliance of the aforesaid order on the part of the appellants herein the benefit of this interim order shall stand vacated automatically.

The appeal is disposed of in the aforesaid terms.

Pending application(s), if any, shall stand disposed of.

....., J  
[ B.V. NAGARATHNA ]

....., J  
[ AUGUSTINE GEORGE MASIH ]

NEW DELHI;  
APRIL 29, 2024

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s).10849/2023

(Arising out of impugned final judgment and order dated 06-04-2023 in WP No. 8586/2021 passed by the High Court of Judicature at Bombay)

**KHARGHAR CO-OP. HOUSING SOCIETIES FEDERATION  
LTD. & ANR.**

Petitioner(s)

VERSUS

**MUNICIPAL COMMISSIONER, PANVEL MUNICIPAL  
CORPORATION & ORS.**

Respondent(s)

(IA No. 104861/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT

IA No. 104866/2023 - EXEMPTION FROM FILING O.T.

IA No. 56926/2024 - EXEMPTION FROM FILING O.T.

IA No. 56925/2024 - PERMISSION TO FILE APPLICATION FOR DIRECTION)

Date : 29-04-2024 This matter was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

For Petitioner(s) Mr. K.Prameshwar, Adv.  
Mr. Anand Dilip Landge, AOR  
Mr. Prashant Darandale, Adv.  
Mrs. Sangeeta S Pahune Patil, Adv.

For Respondent(s) Mr. Sudhanshu S. Choudhary, Sr. Adv.  
Mr. Nachiketa Joshi, AOR  
Ms. Sucheta Joshi, Adv.  
Ms. Himadri Haksar, Adv.  
Ms. Gautami Yadav, Adv.  
Ms. Pranjal Chapalgaonkar, Adv.  
Mr. Narayan Dev Parashar, Adv.  
Ms. Karishma Rajput, Adv.  
Ms. Sagrika Arya, Adv.

Mr. Nitin Lonkar, Adv.  
Mr. Siddharth Dharmadhikari, Adv.  
Mr. Aaditya Aniruddha Pande, AOR  
Mr. Bharat Bagla, Adv.  
Mr. Sourav Singh, Adv.  
Mr. Aditya Krishna, Adv.  
Ms. Preet S. Phanse, Adv.

Mr. Adarsh Dubey, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

Leave granted.

The appeal is disposed of in terms of the signed order.

Pending application(s), if any, shall stand disposed of.

(RADHA SHARMA)  
COURT MASTER (SH)

(MALEKAR NAGARAJ)  
COURT MASTER (NSH)

(Signed order is placed on the file)