IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 5109 of 2022

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SAMSON CLEMENT CHRISTIAN
Versus
STATE OF GUJARAT & ORS.
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Appearance:
MR.MRUDUL M BAROT(3750) for the Petitioner(s) No. 1
MR ABHISHEK JAIN AGP for the Respondent(s) No. 1
MR RITURAJ M MEENA(3224) for the Respondent(s) No. 2,3
NOTICE SERVED BY DS for the Respondent(s) No. 4,5
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CORAM:**HONOURABLE MR. JUSTICE NIRAL R. MEHTA**

Date : 23/03/2026

ORAL ORDER

[1] By way of the present petition preferred under Article 226 of the Constitution of India, the petitioner has prayed for issuance of an appropriate direction to the Ahmedabad Municipal Corporation to reconsider the Tax Bill issued to the petitioner and to reassess the same after undertaking necessary verification and inquiry, and thereafter to issue a fresh Tax Bill in accordance with law.

[2] The brief facts necessary for adjudication of the present petition are as under:

[2.1] The petitioner claims to be a social worker engaged in social welfare activities for the upliftment of the downtrodden sections of society since the year 1997.

[2.2] It is the case of the petitioner that since the year 2000 he has been residing at the address mentioned in the cause title of the petition. In support thereof, the petitioner relies upon various government documents such as Aadhar Card, Election Card, Driving License, Gas Connection and other related documents. It is further stated that the residential premises was initially owned by one Sonalben w/o Ketan Trajkar and thereafter, by virtue of a registered Sale Deed dated 16th September 2008, the petitioner became the lawful owner of the said property.

[2.3] According to the petitioner, till the year 2012 there was no dispute with regard to the Tax Bill. However, for the year 2013–14, a Tax Bill dated 3rd August 2013 came to be issued treating the premises as a commercial office and thereby a commercial tax amounting to Rs.25,495/- was levied. The petitioner paid the said Tax Bill on 31st August 2013.

[2.4] It is further the case of the petitioner that thereafter he submitted several representations in the year 2014 requesting reconsideration of the assessment. However, subsequently in the year 2021, a further Tax Bill dated 14th September 2021 amounting to Rs.3,47,065/- was issued on the basis that the premises was being used for commercial purposes. Aggrieved thereby, the petitioner made a representation dated 28th September 2021 to respondent No.2 requesting reconsideration of the said assessment. Since no action was taken on the said representation, the petitioner addressed a reminder representation dated 31st January 2022 requesting the respondent authorities to take appropriate steps.

[3] Being aggrieved by the aforesaid action on the part of the respondent authorities, the petitioner has approached this Court by filing the present petition under Article 226 of the Constitution of India seeking appropriate writ, order or direction.

[4] Heard learned advocate Mr. Mrudul Barot appearing for the petitioner and learned advocate Mr. Rituraj Meena

appearing for the respondent authorities.

[5] Learned advocate Mr. Barot appearing for the petitioner has advanced the following submissions in support of the petition:

[5.1] It is contended that the respondent authorities have issued commercial Tax Bills without following the due process of law and without carrying out proper verification of documents or conducting any site inspection. It is therefore submitted that the action of the respondents in issuing commercial Tax Bills is arbitrary and contrary to law.

[5.2] It is further submitted that the premises in question is predominantly used for residential purposes. In support of the said contention, reliance is placed upon documentary evidence such as Aadhar Card, Election Card, Driving License, Gas Connection and other documents reflecting the residential use of the premises. It is therefore argued that the classification of the premises as commercial is wholly without basis and deserves to be set aside.

[5.3] Learned advocate for the petitioner further submitted that the petitioner is residing in the premises while simultaneously engaging in charitable activities and extending assistance to needy persons of the society.

[5.4] It is also submitted that merely because the residential premises is used as a correspondence address for receiving postal communication relating to “O M India”, the same cannot be treated as constituting commercial use of the premises.

[5.5] It is further submitted that although a commercial Tax Bill was issued in the year 2013 and the same was paid by the petitioner, the respondent authorities have continued to issue commercial Tax Bills without considering the representations submitted by the petitioner. It is therefore urged that this Court may exercise its jurisdiction under Article 226 of the Constitution of India and grant appropriate relief in the interest of justice.

[6] On the aforesaid grounds, learned advocate for the petitioner has prayed that the present petition be allowed and appropriate directions be issued to the respondent authorities to issue a fresh Tax Bill after proper reconsideration.

[7] *Per contra,* learned advocate Mr. Rituraj Meena appearing for respondent Nos.2 and 3 has opposed the petition and made the following submissions:

[7.1] It is submitted that the present petition filed under Article 226 of the Constitution of India is not maintainable in view of the efficacious alternative remedy available under Section 406 of the Gujarat Provincial Municipal Corporations Act, 1949 (for short, "the G.P.M.C. Act").

[7.2] It is further submitted that the petitioner has not specifically challenged the Tax Bill in the present petition. It is pointed out that the Tax Bill issued in the year 2013 was admittedly paid by the petitioner, which itself indicates acceptance of the same at the relevant time. Even in the present proceedings, the petitioner has not challenged the Tax Bill and in absence of such challenge, the request made by the petitioner seeking reconsideration and issuance of a fresh Tax Bill is not permissible in law.

[8] On the aforesaid grounds, learned advocate for the respondents has urged that the present petition deserves to be dismissed.

[9] Having heard the learned advocates for the respective parties and having perused the material placed on record, it emerges that a commercial Tax Bill was issued to the petitioner in the year 2013 amounting to Rs.25,495/- and the same was admittedly paid by the petitioner. It further appears that the petitioner has not challenged the said Tax Bill in the present petition.

[10] It is evident that the grievance raised by the petitioner essentially pertains to the issuance of a commercial Tax Bill on the premise that the property is being used for commercial purposes, whereas according to the petitioner the premises is predominantly used for residential purposes. Though the petitioner has not expressly challenged the Tax Bill, the reliefs sought in the present petition would, in effect, amount to questioning the validity of the said bill. In such circumstances, the dispute raised by the petitioner

squarely falls within the ambit of Section 406 of the G.P.M.C. Act, which provides a statutory remedy by way of appeal before the competent Court against the levy of municipal tax.

[11] In view of the availability of such efficacious alternative remedy, this Court is not inclined to entertain the present petition under Article 226 of the Constitution of India. The petition therefore deserves to be dismissed on this ground alone.

[12] In view of the aforesaid, the present petition fails and is accordingly dismissed. Notice is discharged.

(NIRAL R. MEHTA,J)

CHANDRESH