

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 4602 of 2026**

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INDUS TOWERS LIMITED THROUGH AUTHORIZED REPRESENTATIVE
Versus
STATE OF GUJARAT & ORS.

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Appearance:

MR. KEYUR GANDHI, ADVOCATE WITH MR. KUNAL VYAS, ADVOCATE
WITH MR. DEVARSH TRIVEDI, ADVOCATE WITH MR. RAJ SHAH,
ADVOCATE WITH SUJAAN SHAH, ADVOCATE FOR GANDHI LAW
ASSOCIATES(12275) for the Petitioner(s) No. 1
GOVERNMENT PLEADER for the Respondent(s) No. 1,2
MR ANUJ K TRIVEDI(6251) for the Respondent(s) No. 3,5
MR KAUSHAL D PANDYA(2905) for the Respondent(s) No. 6
NANAVATI & CO.(7105) for the Respondent(s) No. 7

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CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 30/03/2026

ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1 In the present writ petition, the petitioner has assailed the Demand Notice dated 05.01.2026 and Final Notice dated 08.03.2026 issued by respondents in respect of each Mobile Tower installed within its jurisdiction assessing the property tax payable for the Assessment Year 2025-26 including arrears, penalty and interest calculated from the date of initial installation of the respective towers as ultra vires under Section 14(3) and Section 52 of the Telecommunication Act, 2023 and also against the order dated 03.05.2018 passed by this Court in Special Civil Application No. 6921 of 2018.

2 Learned advocate appearing for the petitioner, at the outset, has pointed out the Certificate issued by the Science and Technology Department and while referring to paragraph 4(ii), it is submitted that no property tax is required to be levied on the telecommunication infrastructure as they should not be considered as a part of the property under the provisions of Section 14(3) of the Telecommunications Act, 2023. He has also referred to the Minutes dated 16.01.2026 of the Gujarat State Broadband Committee (SBC) of the year 2025-26 relating to coercive action on Telecom Infrastructure as mentioned in paragraph F wherein it is categorically observed that the Government of Gujarat does not recognize the provisions of Section 14(4) of the Telecommunication Act, 2023 as such matters fall under the jurisdiction of local administration. However, emphasis is made relating to misuse of authority by the concerned department which should exercise due caution while taking any such action.

3 However, learned advocate Mr. Anuj Trivedi appearing for respondents Nos. 3 and 5, has submitted that this Court may not stay the action of the respondents of recovery so far as the dues prior to 2023 is concerned. He has also placed reliance on the order dated 28.03.2014 passed by the Hon'ble Supreme Court in SLP (Civil) No. 5498 of 2014 and has submitted that the petitioners shall make the payment towards contested demand subject to final decision in the present writ petition.

4 Hence, issue **Notice** returnable on 30.04.2026. Mr.Anuj Trivedi, learned advocate, waives service of notice on behalf of respondent No.3.

On the next date, this Court will consider the effect of the order dated 28.03.2014 passed by the Apex Court in SLP (civil) No. 5498 of 2014.

To be listed with Special Civil Application No. 3841 of 2026.

Direct service, **today** is permitted.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

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