

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 7022 of 2026**

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SAHADEVSIKH VAGESIKH VAGHELA

Versus

RAJKOT MUNICIPAL CORPORATION & ANR.

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Appearance:

MR SAGAR V GODA(10062) for the Petitioner(s) No. 1

MR ANUJ K TRIVEDI(6251) for the Respondent(s) No. 1

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CORAM:**HONOURABLE MR. JUSTICE NIRAL R. MEHTA****Date : 08/05/2026****ORAL ORDER**

1. By way of this petition, the petitioner has approached this Court by calling in question the legality and validity of the order dated 18.01.2024, by which the respondent-authorities have rejected the objections of the petitioner against the unilateral revision of the property tax.

2. Having perused the impugned order dated 18.01.2024, the order appears to have passed by the authorities solely by relying upon the legal opinion of the lawyer and not by any independent application of mind. This Court in the case of *Kashyapbhai Rameshbhai Kotecha Vs. State of Gujarat and Another*, in *Special Civil Application No.580 of 2026*, has already taken a view that a legal opinion may at best serve as

an aid to the decision making process but such opinion cannot be treated as substitute for the statutory authority's own satisfaction and reasons. The relevant paragraph, thus, are stated hereinbelow:-

“11. Although the aforesaid decision was passed in a matter arising out from the provisions of the Code of Civil Procedure, 1908, however the analogy would not deviate only because the impugned orders are passed by the quasi-judicial authority.

11.1 Keeping in view the ratio laid down by this Court in the aforesaid decision and considering the facts of the present case, this Court finds that the authorities concerned have acted in clear and gross violation of the principles of natural justice. Not only was no opportunity of hearing afforded to the petitioner before passing the impugned order, but the order itself is conspicuously devoid of any discussion on facts or material placed on record. The authority appears to have mechanically relied upon the legal opinion of the learned Panel Advocate without undertaking any independent evaluation of the record or applying its own adjudicatory mind.

It is trite that a quasi-judicial authority is duty-bound to independently examine the facts of the case, consider the material on record and assign cogent reasons in support of the conclusion arrived at. Reliance upon a legal opinion may at best serve as an aid to the decision-making process; however, such opinion cannot be treated as a substitute for the statutory authority's own satisfaction and reasoning. An order passed solely on the basis of such opinion, without independent application of mind, cannot be sustained in the eye of law.

The impugned order, being cryptic and bereft of reasons, clearly reflects non- application of mind and amounts to abdication of the quasi-judicial function vested in the authority. The requirement of recording reasons is not an empty formality; it is a fundamental facet of the principles of natural justice and ensures transparency, fairness and accountability in administrative and quasi-judicial decision-making.

This Court also deems it appropriate to observe that the principles of natural justice are neither new nor technical doctrines; they constitute the most basic and well-settled principles governing the exercise of statutory powers. Authorities exercising quasi-judicial powers are expected to scrupulously adhere to these principles both in letter and spirit. Unfortunately, in the present case, the conduct of the authorities demonstrates a complete disregard of these settled principles. It needs to be emphasised that such casual and mechanical exercise of statutory powers not only causes serious prejudice to the parties concerned but also unnecessarily burdens the constitutional courts with avoidable litigation. Had the authorities adhered to the elementary requirement of affording an opportunity of hearing and passing a reasoned order upon independent consideration of the material on record, the present round of litigation could have been easily avoided.

Ordinarily, when this Court finds that an order has been passed in violation of the principles of natural justice, the Court refrains from entering into the merits of the controversy and remits the matter to the competent authority for fresh consideration in accordance with law. The present case is no exception. Authorities entrusted with quasi-judicial powers are, therefore, expected to bear in mind that strict adherence to the principles of natural justice is indispensable for maintaining fairness in

administrative action and for preventing unnecessary wastage of precious judicial time.”

3. In view of the aforesaid, the petitioner has made out prima facie case, issue Notice, returnable on 06.07.2026. In the meantime, there shall be an ad interim relief in terms of Para 12 (F), subject to petitioner paying a sum of Rs.1,21,011/- per year from the year 2021 to till today within a period of 10 days and shall also keep on paying regularly during pendency of this petition. Learned advocate Mr. Anuj Trivedi waives service of notice for the respondent No.1.

NIHAL PATEL

(NIRAL R. MEHTA,J)