IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 15952 of 2024

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KIRAN POPATLAL SHAH & ORS.

Versus

STATE BANK OF INDIA & ORS.

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Appearance:
MR. KM ANTANI(6547) for the Petitioner(s) No. 1,2,3,4
MR HS MUNSHAW(495) for the Respondent(s) No. 2,3,4
MR MEHUL SHARAD SHAH(773) for the Respondent(s) No. 1

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CORAM:**HONOURABLE MRS. JUSTICE MAUNA M. BHATT**

Date : 01/04/2025

ORAL ORDER

1. This petition is filed seeking to direct respondent No. 1 to deposit the demand of taxes raised by Municipal Corporation against respondent No. 1.

2. Heard learned advocate Mr. K. M. Antani for the petitioners. Learned advocate for the petitioners submitted that the petitioner is owner of property in question in the name of Mangal Kiran constructed on Final Plot No. 111/3 of Nana-Mava Survey No. 67(P) on Kalawad Main Road, Rajkot (Page No. 34). The ground floor of the said property was leased to respondent No. 1 initially in the year 1996 and the same has been continued and the lease is to end on 13.12.2026. It is case of the petitioners that on account of demand raised by Municipal Corporation against respondent No.1 the property of the petitioners remained in clout and since the lease period is

to end on 13.12.2026, the petitioner may be permitted to sale the subject property upon completion of the lease period i.e. on 13.12.2026.. In other words, it is case of the petitioners that the demand raised against respondent No. 1 may not come in the way of the property in question which is in the ownership of the petitioners. Learned advocate for the petitioners further submitted that since the demand is raised against respondent No. 1, they may be directed to deposit the amount so that the petitioners being owners of the subject property may not be put into difficulty for the outstanding demand raised against respondent No. 1. Learned advocate submitted that the petitioners are not residing in India and since the lease is to expire in the month of December, 2026, they intend to sale the property upon discontinuation of the lease and pendency of the demand raised against respondent No. 1 may create some hindrance with regard to sale of the subject property and hence, present petition is filed.

3. Learned advocate Mr. Mehul Shah appeared for respondent No. 1 and submitted that they will be filing reply to the petition however he could not dispute that the demand is raised against respondent No. 1 – State Bank of India with whom the petitioners have entered into lease agreement and the same is to end on December, 2026. Learned advocate also pointed out that since the demand of property tax was levied illegally, a petition being Special Civil Application No. 6196 of 2017 challenging the same was preferred and the same is pending. Learned advocate submitted that the petition is filed challenging the levy of property tax because of the change in rate of tax.

4. Learned advocate Mr. H. S. Munshaw for respondent – Corporation submitted that it is true that the property tax was levied against respondent No. 1 and in the demand also the petitioner No. 1 has been treated as tenant of the property.

5. Considered the submissions. Since the other matters are coming on 07.05.2025 for hearing and the reply is to be filed, stand over to 07.05.2025.

(MAUNA M. BHATT,J)

SHRIJIT PILLAI