IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 15817 of 2025

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YAMUNA KUTIR THROUGH ITS ADMINISTRATOR SARVASWADASJI GURU HARICHARANDASJI
Versus
MUNICIPAL CORPORATION, COMMISSIONER & ANR.
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Appearance:
MR JM BAROT(143) for the Petitioner(s) No. 1
MR KAMLESH S KOTAI(6150) for the Respondent(s) No. 1
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CORAM:**HONOURABLE MR. JUSTICE NIRAL R. MEHTA**

Date : 06/04/2026

ORAL ORDER

1. By way of this petition under Article 227 of the Constitution of India, the petitioner has called in question the legality and validity of the judgment and decree dated 16.04.2025, passed by the learned 4th Additional District Judge, Junagarh, in Civil Misc. Appeal No.16/2019.

2. By the said judgment and decree, the learned Additional District Judge has quashed and set aside the order dated 19.10.2019 passed by the learned Principal Senior Civil Judge, Junagarh, in House Tax Municipal Appeal No.01/2021.

3. Heard learned advocates for the respective parties.

4. At the outset, the query was put to learned advocate Mr. Barot for the petitioner, as to how the Tax Appeal No.01/2021 could be said to be within the provisions of Section 406 of the BPMC Act. Learned advocate Mr. Barot, could not dispute the fact that the Appeal filed by the petitioner, is not in compliance with the Section 406 of the BPMC Act.

5. Learned advocate Mr. Barot for the petitioner, could not further dispute that the tax bill that was challenged of dated 13.03.2012 and the appeal was filed on 27.04.2012. Meaning thereby, the appeal was filed beyond the period of 15 days. Learned advocate Mr. Barot further could not dispute the fact that at the time when the appeal was filed, the provisions of Section 406 (2)(e) of the BPMC Act, was also not complied with as no amount was deposited by the petitioner.

6. In view of the aforesaid admitted position, the impugned order dated 16.04.2025 passed by the 4th Additional District Judge, Junagarh, cannot be said to have anyway illegal. Therefore, the present petition is not entertained and is dismissed accordingly.

(NIRAL R. MEHTA,J)

NIHAL PATEL