IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

PUBLIC INTEREST LITIGATION NO.69 OF 2022

1. Jagdishkumar H. Ruparelia,]
   Senior Citizen and Retired Head Master]
2. Rajendra Daiya,]
   Fisherman] .. Petitioners

Versus

1. Union of India,]
   Represented through Administrator,]
   Union Territory of Diu, Daman]
2. The Administration of Union Territories]
   of Dadra and Nagar Haveli and Daman & Diu]
3. The Director of Municipality, Diu]
4. Diu Municipal Council, Diu] .. Respondents

Mr. Mehul Shah with Mr. Jawahar Purohit and Mr. Naman Rawal, Advocates for the Petitioners.

Mr. Aayush Kedia, Advocate for the Respondents.

CORAM : SHREE CHANDRASHEKHAR, CJ. &
SHYAM C. CHANDAK, J.

DATE : 17TH APRIL 2026.

P.C. :

This Public Interest Litigation has been filed by Mr. Jagdishkumar H. Ruparelia who is a senior citizen and Mr. Rajendra Daiya who is a fisherman. The petitioner no.1 claims that he is a retired Head Master and a Social Worker. The petitioners are seeking a declaration that the impugned Notification dated 9th May 2018 issued by the Deputy Secretary (UD), Daman & Diu, Daman published in the Official Gazette on 11th May 2018 is unconstitutional, arbitrary, illegal and without jurisdiction. The petitioners are also seeking a direction upon the respondents to forthwith abstain from implementing and/or suspend the impugned notification which is "Imposing of a Consolidated Tax on Land and Buildings in Municipal Area Rules, 2018".

2. This Public Interest Litigation was filed in the year 2022 and an affidavit-in-reply has been filed by the respondent no.4 on behalf of all the respondents stating that section 101(1)(a) of the Regulations conferred powers to the government to pass general or special rules which shall be implemented by the Municipal Council. The impugned notification has been issued for collection of the land taxes for the following reasons:-

> *"a. As marked in the Audit Report and the Regulations as published, the entire territory is to be divided into four classes of properties, primarily A, B, C, D, depending upon the vicinity in which the said premises falls;*
>
> *b. It is stated that not more than 20% of the properties would fall under Category 'D';*
>
> *c. Owing to the physical constraints in the place, the topology of the area and the placement of the property across the district of Diu, the administration took some time to ensure the correct valuation of the property and the category the same would fall under;*
>
> *d. The Regulation came into effect in the year 2018 and while the administration was under the process of preparing the lists and the demarcation of area into the respective properties, in 2020 the COVID-19 pandemic hit, thereby further changing the situation in the areas which called for reassessment of the entire categorisation of the district;*
>
> *e. Owing to the hardships faced during COVID, the government on a humanitarian and considerate ground did not collect land revenues, which is one of the reasons for the accumulation of the dues;*
>
> *f. In 2021, after the Audit Report came in, the authorities started the collection process with the issuance of letters and notices to the individuals. Since these were arrears from 2018 onwards, the citizens perceived the same as excessive and unreasonable."*

3. This Public Interest Litigation cannot be maintained by the petitioners who do not disclose whether they are liable to pay tax

on land and building. If they are liable to pay the tax, this writ petition loses its character of being a Public Interest Litigation. Even so, we do not find any illegality or arbitrariness in the impugned Notification dated 9th May 2018 issued by the Deputy Secretary (UD), Daman & Diu, Daman.

4. Public Interest Litigation No.69 of 2022 is dismissed.

[SHYAM C. CHANDAK, J.] **[CHIEF JUSTICE]**