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IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.6068 OF 2026

Dharavi Kalpataru SRA CHS Ltd.,  
through authorized officer ... Petitioner  
V/s.  
Kripa Shankar Durvijay Chaurasiya ... Respondent

Mr. Prashant P. Kulkarni with Ms. Rachna Mamnani and  
Ms. Ritika Rajeev for the petitioner.

Mr. Sachin Kadam i/by P.R. Chaurasiya for the  
respondent.

Mr. M.M. Pable, AGP for State.

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CORAM : AMIT BORKAR, J.

DATED : MAY 5, 2026

**P.C.:**

1. The petitioner–society has instituted the present proceedings impugning the judgment and Award rendered by the Co-operative Court, whereby the dispute preferred by the respondent, seeking determination of the amount payable and consequential refund, has been allowed in its entirety.

2. It is the contention of the petitioner that the material placed on record unmistakably demonstrates that an amount of Rs. 2,30,388/- was collected by the petitioner–society towards municipal taxes payable by the respondent for the period commencing from 1 April 2010 up to 31 March 2023. According to the petitioner, the Co-operative Court has erroneously directed



refund of the entire amount, proceeding on an assumption as though the respondent bore no liability to discharge municipal taxes.

3. The aforesaid contention is, however, seriously disputed by the respondent, who submits that despite such collection, the petitioner–society has failed to remit the corresponding tax liability to the Municipal Corporation. As a consequence thereof, the Municipal Corporation has sought to recover municipal taxes in respect of Shop No. 7 for the period from 1 April 2010 to 31 March 2023 directly from the respondent. It is not in dispute between the parties that the municipal tax liability for the said period aggregates to Rs. 93,082/-.

4. Having regard to the aforesaid factual position, and upon a consideration of the rival submissions, the impugned Award, in my considered view, warrants modification to the limited extent that an amount of Rs. 93,082/- shall stand deducted from the total sum of Rs. 2,30,388/- directed to be refunded.

5. It is, however, clarified that the respondent shall not be fastened with any liability to pay municipal taxes for the period from 1 April 2010 to 31 March 2023, and it shall be incumbent upon the petitioner–society to remit the said amount of Rs. 93,082/- to the Municipal Corporation towards discharge of the tax liability.

6. The petitioner–society is further directed to hand over the share certificate to the respondent within a period of two weeks from the date of this order.



7. Save and except the aforesaid modification, the remaining part of the impugned order shall remain unaltered.
8. The writ petition stands disposed of in the above terms. There shall be no order as to costs.

**(AMIT BORKAR, J.)**