



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 14780 OF 2023

Precast India Infrastructure Pvt. Ltd

...Petitioner

Versus

Zilla Parishad, Pune and Others

...Respondents

*Mr. S. S. Patwardhan, Mr. A. V. Hardas i/by Mr. M. A. Shelar for Petitioner.
Mr. Ranjit D. Shinde for Respondent No. 3.
Mr. Ashok Kotangale, Mr. Vishnu Choudhary for Respondent Nos. 1 and 2.*

CORAM : SHARMILA U. DESHMUKH, J.

DATE : JANUARY 20, 2026

P. C. :

1. The primary submission raised by Mr. Patwardhan is that as per 2015 amendment to the Rules, the tax was required to be calculated on the basis of capital value of lands and buildings. He submits that Gram Panchayat has assessed the tax on the basis of unamended rules on per sq. ft. basis and points out to the demand notices which are at page nos. 52 and 53.
2. Perusal of those demand notices would indicate that there is no break-up which has been given and therefore, it is difficult to understand the basis on which the tax has been assessed.
3. Let the Affidavit be filed by Gram Panchayat providing the break-

up for assessing the tax in respect of Survey Nos. 71/1 and 71/2 within period of two weeks from today with an advance copy to the other side.

4. Stand over to **4th February, 2026.**
5. Ad-interim relief granted earlier to continue till next date.

[SHARMILA U. DESHMUKH, J.]