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18-CAF2107-2017-000

2026:BHC-AS:14034

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

CIVIL APPLICATION NO.2184 OF 2017
IN
FIRST APPEAL (ST) NO.35927 OF 2016
WITH
FIRST APPEAL (ST) NO.35927 OF 2016
WITH
CIVIL APPLICATION NO.2185 OF 2017

The Municipal Commissioner & Ors. ...Applicants/Appellants
Versus
Reliance Industries Limited ...Respondent

Mr. Pradeep M. Patil for the Applicants/Appellants.
Mr. Ankit Lohia a/w Mr. Kshitij Madekar, Mr. Gaurav Thakur & Ms. Aditi Kamble i/by A. S. Dayal & Associates for the Respondent.

CORAM : JITENDRA JAIN, J.

DATE : 24 MARCH 2026

P.C.:

1. As per the last order, the Corporation was directed to inform the Court whether they have any objection in this Court taking up the present matter. Today, learned counsel for the Corporation states that he has not received any instructions. The earlier order stated that if no instruction is received then the Court will proceed on the premise that Corporation has no objection.
2. This application is filed by the appellant-Corporation challenging the order of rateable value passed by the Small Causes Court in Municipal Appeal No.97 of 2010 on 1 July 2015.
3. The appeal had to be filed within one month as per Section 218-D of the Mumbai Municipal Corporation Act, 1888.



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4. The impugned order is dated 1 July 2015. Application for certified copy was made on 17 July 2015 and the copy was obtained on 7 August 2015. The appeal was filed on 30 December 2016. Therefore, there is a delay of approximately one year and three months according to the applicants and one year and four months according to the respondent.

5. In the civil application, the only reason given is administrative approval and load of work. Therefore, the applicants had filed an additional affidavit affirmed on 14 February 2018 for explaining the delay.

6. In the additional affidavit, in paragraph 3, it is stated that due to load of work, application for certified copy was made on 17 July 2015 and the certified copy was received on 7 August 2015. The period of delay of more than one year as stated above is considered after obtaining the certified copy and, therefore, the reason given for making an application for certified copy and obtaining the same cannot constitute “sufficient cause” since the limitation itself has been counted post obtaining the certified copy.

7. In paragraph 4, it is stated that the impugned order was forwarded to the legal department on 11 August 2015 for getting approval to prefer an appeal. It is further stated that the papers were also produced before the Appeal Committee consisting of the officials from the Assessment Department. There is no mention as to when the papers were forwarded to the Appeal Committee and on what date the Appeal Committee took the decision of filing the appeal. There is also no supporting annexed to the civil application in respect of this reason given in paragraph 4. Therefore, in the absence of any facts, supporting



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and dates mentioned, the reason given cannot be accepted as “sufficient cause” moreso without there being any supporting document annexed to the civil application.

8. One more reason given is the staff of the Assessment Department were busy in election work. This is a general statement given in the additional affidavit without giving any details as to which were the elections for which the officials of the Assessment Department were busy. No details whatsoever has been given with respect to this reason. Even the dates of election has not been mentioned. There is no supporting document annexed thereto as to how many officials were requisitioned by the office of the Election Commission and for which purpose and whether these officials were from the Assessment Department. Therefore, in the absence of any material facts and the documents in support thereof, the reason of election duty cannot be accepted.

9. There is no other reason given in the additional affidavit except what is stated above.

10. The additional affidavit also states that important substantial question of law having far reaching consequences and financial loss arises in the present order. In my view, if that be so, then it was all the more reason for the officials of the Corporation to have been more vigilant and insured that the matter is given topmost priority to be filed within limitation period or atleast within reasonable time thereafter.

11. The issue as to how “substantial cause” should be construed had come up for consideration before the Hon’ble Supreme Court in the case of *Shivamma (Dead) by LRs. vs. Karnataka Housing Board & Ors.*¹

¹ 2025 SCC OnLine SC 1969



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In my view, the ratio of the said decision when applied to the facts before me does not compel me to exercise my discretion to condone the delay in the absence of any sufficient cause being shown.

12. In view of above, Civil Application No.2184 of 2017 is dismissed. Consequently, First Appeal (St) No.35927 of 2016 and Civil Application No.2185 of 2017 do not survive and are accordingly disposed of.

[JITENDRA JAIN, J.]