

### M. K. ENGINEERS & CONTROLS PVT. LTD.

CIN NO.: U74220MH1996PTC104313 ELECTRICAL ENGINEERS & MANUFACTURERS OF ELECTRICAL PANELS & BUSDUCTS

Tel. : 9321342738

E-mail: mke@mkengineers.com







ISO 9001 : 2015, ISO 14001 : 2015 & ISO 45001 : 2018 CERTIFIED COMPANY

Ref. No.: MK/NMMC/2050

20th September 2022

To,

Asst. Commissioner/Ward Officer
F Ward Ghansoli
The Navi Mumbai Municipal Corporation
Ghansoli Gaon,
Navi Mumbai – 400 701

Dear Sir / Madam

Sub: Property Tax a/c. No. GH0003260946.

Re: Your letter dated 17.8.2022 bearing reference number 3396/2022

This has reference to your letter dated 17.8.2022 bearing reference numbers 3396/2022 as set out above Letter, in respect of which we state as under:

- 1. As you know, two civil appeals have been filed by Small Scale Entrepreneurs Association TTC ("SSEA") being:
  - a) Civil Appeal No. 7318 / 2010 challenging the impugned judgment dated 8 July 2010 of the Hon'ble Bombay High Court in Writ Petition No. 2787/2001; and
  - b) Civil Appeal Nos. 1537-1542/2017 challenging the impugned judgment dated 29 July 2016 of the Hon'ble Bombay High Court in Writ Petition No. 8506/2016, 8799/2016, 8800/2016, 8801/2016, 8802/2016 and 8803/2016,

(hereinafter collectively, "Civil Appeals").

- 2. By way of the Civil Appeals, SSEA has challenged, amongst other things:
  - a) the jurisdiction of the Navi Mumbai Municipal Corporation to levy and collect property taxes from members of SSEA; and
  - b) the constitutionality of Rule 41, Schedule D of the Maharashtra Municipal Corporation Act 1949 and Rule 41 of Maharashtra Municipal Corporation (Property Tax ) Rules 1996.



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- 3. As you know, the Hon'ble Supreme Court of India has, by way of:
  - a) its order dated 7 October 2016 in Civil Appeal No. 10133-10134/2016, which appeal has been tagged with Civil Appeal No. 7318/2010 filed by SSEA, stayed the judgment of the Hon'ble Bombay High Court dated 29 July 2016 passed in Writ Petition No. 8799/2016, 8800/2016, 8801/2016, 8802/2016 and 8803/2016;
  - b) its order dated 6 February 2017 in Civil Appeal Nos. 1537-1542/2016 filed by SSEA, specifically directed that no coercive steps may be taken against members of SSEA qua recovery of interest and penalty under Rule 41, Schedule D of the Maharashtra Municipal Corporation Act 1949 and Rule 41 of Maharashtra Municipal Corporation (Property Tax) Rules 1996.
- 4. Despite the same, we are in receipt of your Letter referenced above. We reiterate that the Hon'ble Supreme Court is seized of the issue of whether or not the Navi Mumbai Municipal Corporation has the jurisdiction to levy and collect property taxes from members of SSEA and any adjudication by you in respect of payment of Property Tax, will be subject to outcome of proceedings before the Hon'ble Supreme Court.
- 5. In fact, the Navi Mumbai Municipal Corporation has itself moved an interim application for direction being IA No. 72912 of 2017 in Civil Appeal Nos. 1537-1542/2017 seeking suitable orders from the Hon'ble Supreme Court directing the members of SSEA to pay property tax, interest, penalty. Therefore, you are well aware of the fact that the issue is sub-judice.

Yours faithfully

For M.K. Engineers & Controls Pvt. Ltd.

Umesh Mish

Project Manage



# नवी मुंबई

### महानगरपालिका

एफ विभाग कार्यालय घणसोली, घणसोली गांव,

नवी मुंबई - ४००७०१.

दुरध्वणी क्रमांक : 022 2769 2489

फॅक्स 022 2769 8175

### Navi Mumbai

## Municipal Corporation

F Ward Office Ghansoli, Ghansoli Gaon.

NAVI MUMBAI - 400701

TEL NO.: 022 2769 2489

Fax - 022 2769 8175

जा.क्र./नमुंभपा/एफविका/3396/2022 दिनांक:-\७ /68/2022

TO, M/S M.K.ENGINEERES AND CONTROLS PVT.LTD. GH - OR - 0953 - -Navi Mumbai.

Sub: Property tax in respect of

Property A/C No. GH0003260946

Type: FACTORY

This is to inform you that, Amount of Property Tax Rs.2815859/- Aug-2022 is Total outstanding in respect of above property. Inspite of repeated visits, reminders and notices served upon you. You have fail to pay the due amount.

You are therefore, hereby directed to clear the above outstanding dues within 7 day. If you failed to make payment within 7 days, action as provided in section 128 of the Maharashtra Municipal Corporation Act, 1949, namely,

- 1. By distained and sale of a defaulter's movable property.
- 2. By the attachment and sale of a defaulter's immovable property, by public auction.
- 3. Attachment of rent due in respect of the property.

4. By a suit.

Will be taken against you for which you will be responsible.

Asst.Commissioner/WardOfficer

F ward Ghansoli

Navi Mumbai Muncipal Corporation.

NOTE: Kindly ignore this notice if payment has been made earlier