

orders dated 14th February 2027 in Writ Petition No.2054 of 2017, 21st March 2017 in Writ Petition No3367 of 2017 and 16th April 2029 in Writ Petition No.2853 of 2019 and submits that the Respondents have no powers to seal the premises for non-payment of the property tax. Mr. Rao, learned counsel for the Petitioner also tenders copies of the property taxes dated 18th April 2026 for Rs.564098/- for godown premises and Rs.130167/- for shop premises. Same taken on record and marked 'X' Collectively for identification.

3) On the other hand, Mr. Suresh Kamble, learned counsel appearing for Respondent nos.1 to 3 submits that the petition has been belatedly filed. Secondly, the Petitioner ought to have deposited the entire amount mentioned in the impugned attachment order, if any interim protection is to be granted.

4) We have perused the Orders passed by this Court, which has taken view that there is no provision in the Maharashtra Municipal Corporation Act, 1949 and the Rules framed thereunder, to enable the Authority to seal the premises for non-payment of the property tax. The learned counsel for Respondent no.1-Corporation is unable to show us any provision of law, which entitles it to seal the premises for non-payment of the property tax. In view thereof, Respondent no.1 is directed to forthwith unseal both the premises, i.e. godown and shop.

- 5) Mr. Rao submits that the Petitioner is ready and willing to pay the property tax, less the late payment penalty, mentioned at Sr. no.16 of both the bills. The Petitioner disputes the late payment penalty charges levied vide the aforesaid bills. The Petitioner is at liberty to pay the same within two weeks from today.
- 6) Affidavit-in-Reply, if any, shall be filed by the Respondents, on or before 30th June 2026. It is clarified that the issue of late payment penalty charges will be considered after such affidavit is filed by the Respondents.
- 7) List the matter on 13th July, 2026.

SANDESH D. PATIL, J.

GAUTAM A. ANKHAD, J.