

**SUPREME COURT OF INDIA**

Central Warehousing Corporation

Vs.

Sarpanch, Gram Panchayat & Ors.

C.A.No.2866 of 2006

(Anil R.Dave,J., Madan B. Lokur and Kurian Joseph,JJ.,)

**JUDGMENT**

**Anil R.Dave,J.,**

1. Leave granted in SLP(C) No.19057/2009.

2. The dispute raised in these appeals pertains to the dispute on liability to pay tax. The appellant claims that since they have been included in the area carved out of the Gram Panchayat, under the Maharashtra Regional and Town Planning Act, 1966, they are not liable to pay the tax to the Gram Panchayat concerned. When these appeals were heard before us on 16th April, 2015, this Court passed the following order:

"The short question which is involved in these appeals is whether the land and buildings in question are located within the local limits of three Gram Panchayats, namely, Pagote, Bhendkhal and Kalamboli, in District Raigad. It is the case of Respondent No.1-Panchayats in each of the appeals is that the said properties are situated within their limits and therefore, they are entitled to collect tax on the properties situated therein. Whereas, it is the case of the appellants that the land has already vested in CIDCO and therefore, the Gram Panchayats do not have any right to collect property tax. Looking at the facts of the case, the Principal Secretary, Urban Development Department, Government of Maharashtra, is directed to state whether the land and properties in question are within the limits of the afore-stated three Gram Panchayats. He shall also place on record copies of relevant Notifications and maps giving details about revenue limits of the afore-stated three Gram Panchayats. List the matters on 22nd July, 2015, at 2.p.m. as Part-heard. A copy of the order be given to the Standing Counsel for the State of Maharashtra by dasti and a copy be also forwarded to the Principal Secretary, Urban Development Department, Government of Maharashtra by Speed Post."

3. Pursuant to the order referred to above, the State Government had filed an affidavit in each of these appeals. Paragraph 3 of the affidavits dated 20th August, 2015 read as under:

C.A.No.2866/2006:

"3. I say and submit that, from the information and report collected, the property mentioned in the aforesaid Civil Appeal which is leased to the Appellant is situated at Pagote (hereinafter referred to as the "said property"). I say that, said property is within the limit of Grampanchayat Pagote, District Raigad. The map giving details regarding the location of the said property in the corresponding revenue limit of said Grampanchayat is herein annexed and marked as Annexure P/1. The relevant notification dated 1st February, 1995 of the said revenue village Patoge is annexed herewith and marked as Annexre P/2."

"3. I say and submit that, from the information and report collected, the property mentioned in the aforesaid Civil Appeal which is leased to the Appellant is situated at Bhendkal (hereinafter referred to as the "said property"). I say that, said property is within the limit of Grampanchayat Bhendkal, District Raigad. The map giving details regarding the location of the said property in the corresponding revenue limit of said Grampanchayat is herein annexed and marked as Annexure P/1. The relevant notification dated 1st February, 1995 of the said revenue village is annexed herewith and marked as Annexre P/2."

C.A.No.5151/2007: "3. I say and submit that, from the information and report collected, the property mentioned in the aforesaid Civil Appeal which is leased to the Appellant is situated at Kalamboli (hereinafter referred to as the "said property"). I say that, said property is within the limit of Grampanchayat Kalamboli, District Raigad. The map giving details regarding the location of the said property in the corresponding revenue limit of said Grampanchayat is herein annexed and marked as Annexure P/1. The relevant notification dated 1st February, 1995 of the said revenue village, Kalamboli, is annexed herewith and marked as Annexre P/2."

4. In view of the specific stand thus taken by the State Government that the area comes under the Gram Panchayat concerned, we find no merit in the appeals. They are, accordingly, dismissed with no order as to costs. The interim order, if any, stands vacated.

5. As a sequel to the dismissal of these appeals, the pending applications also stand disposed of.