

Summary of the Bombay High Court Judgment on Property Tax dated 24 April 2019

Para 229 page 306 of judgment gives the summary of the findings

Para 230 page 308 is the operational part.

1. Constitutional validity of the BMC Act upheld
2. Capital Value rule 2010 shall apply prospectively from the date the same were made.
3. Rules 20, 21 and 22 of Capital Value Rules 2010 and 2015 struck down

Capital value of properties fixed under Rules 3 & 17 not to be fixed under Rules 22

4. In all cases where Capital Value fixed by issuing notice under section 162 of BMC Act or final bills have been issued, Redetermination of capital value under section 154 (1A) by serving special assessment notice. Final bill to be raised only after opportunity of being heard if assessee files complaint challenging the notice.
5. Interim orders to be continued till service of final bills to assessee. No party is entitled to claim refund of amount paid under interim orders and till final bills are served, petitioner/assessee will have to pay as per the interim orders.
6. Judgment applicable only to properties which filed petition before the High Court and have challenged the special assessment notices and final bills.
7. The judgment will not affect the final bills which have been accepted by the concerned owners