

THE NATIONAL GREEN TRIBUNAL**WESTERN ZONE BENCH AT PUNE****ORIGINAL APPLICATION NO. 75 OF 2021**

BETWEEN:

THE CLIFF GARDEN CONDOMINIUM
B & C & ORS.

.... APPLICANTS

VERSUS

GRAMPANCHAYAT MAAN & ORS.

.... RESPONDENTS

**ADDITIONAL AFFIDAVIT ON BEHALF OF
RESPONDENT NO. 7 (MIDC)**

I, **V. P. Ruikar, Executive Engineer**, age 56 of Maharashtra Industrial Development Corporation (hereinafter referred to as the Corporation), the Respondent No.7 in the abovementioned Application and having my office at MIDC, Jog Center, 4th Floor, Wakadewadi, Pune-03, do hereby state on solemn affirmation as under:



②

1. I say that I have read the copy of the Affidavit in reply on behalf of the Respondent No. 1 (Grampanchayat Maan) and I have perused the relevant records pertaining to the above matter as available in my office and being conversant with the facts and circumstances of the case, I am able to depose to the same. I deny all the allegations made and / or contentions raised against the Corporation, though not specifically dealt with by me and traversed herein.

2. I say that I am filing this Additional Affidavit to bring on record certain facts and documents including certain relevant circulars, resolutions, rules, and guidelines relevant to the present case, in support of the Corporation's stand. I crave leave of this Hon'ble Court to refer to and rely upon such documents and any other documents material relevant to the present case as and when required. I tender my unconditional apology for the delay in filing the present Additional Affidavit.



3. I say and submit that I am filing this present Additional Affidavit in continuation with the Affidavit in Reply dated 4th January 2023 filed by the Corporation. The Hon'ble Tribunal vide order dated 5th January 2023 at paragraph no. 9 in respect of past violation directed MPCB to make calculation of the number of days for which violation took place and also the total amount of the environment compensation was to be quantified. At that point the Advocate appearing of the MPCB took time. The Hon'ble Tribunal at paragraph no. 13 granted leave for the Corporation to file its additional/supplementary affidavit to the affidavit filed earlier while recording that the affidavit in reply of the Respondent no. 1 was never served upon the Corporation or the Advocates. The Tribunal upon hearing the Corporation has granted leave to put on record the relevant Government Resolutions/Circulars in order to support its stand. Annexed hereto and marked as **Exhibit-A** is a copy of the order dated 5th January 2023.



(4)

4. I say and submit that pursuant to the order dated 5th January 2023 the Respondent No. 1 served upon the answering respondent its affidavit in reply dated 4th January 2023. I say and submit that contentions raised by the Respondent No. 1 in its affidavit which are contrary to what is stated herein and the Affidavit in Reply dated 4th January 2023 of the answering Respondent no. 7 are denied in toto. I say that at the outset, the allegations and grounds raised by the Respondent No.1 in its affidavit in reply are not tenable. I say and submit that the Corporation shall herewith deal with the contentions specifically the grounds raised by the Respondent No. 1 in its affidavit in reply dated 4th January 2023:

4.1. The specific grievance of the Respondent no. 1 against the Respondent No.7 is that the industries in the Corporation/ Respondent No.7 are dumping their solid waste on the adjacent land of the Applicant society. In response this Hon'ble Tribunal may note that the Respondent No. 1 has made the statement as hearsay without any substantial proof



in respect thereof. Infact as per joint Committee Report constituted by this Hon. Tribunal dated 16th November 2022, it is concluded that Maan Grampanchayat has dumped about 2000 MT of MSW unscientifically at S.No.262 since last 25 to 30 years. It is also mentioned by committee that Maan Grampanchayat has stopped the dumped of MSW at above locations. As per para 6 (c), the respondent no.1 has agreed that before establishment of MIDC area, survey no. 262 being the common village land (grazing land) was used to dump the municipal solid waste. Furthermore, this Hon'ble Court may appreciate that the Respondent no. 7 has on its own decided to provide and implement its own modern technology based infrastructure for non hazardous solid waste plant treatment & disposal plant. which was conveyed to the Respondent No.1 vide letter dated 14th March 2022 upon receipt of its grievance & to the respondent no.2 Chief Executive Officer, Zilla Parishad, Pune dt.26.10.2021.

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4.2. Furthermore the grievance made out by the Respondent No. 1 is that as the collection of the Grampanchayat tax is being carried out by the Corporation on its behalf, the Corporation ought to pay for the disposal of the solid waste disposed in the area of the Respondent No. 1 . I say that the present answering respondent No 7 is being made a scapegoat by the Respondent No. 1 for collecting the grampanchayat taxes as per the Government Resolution dated 13th September 2019 issued regarding recovery of taxes within the limits of the Grampanchayat.

4.3. I say that I shall now deal parawise to the affidavit in reply of the Respondent No. 1 as under :

a. I say that in respect of Paragraph 1 to 5(d) of its affidavit in reply of the Respondent No.1 the same do not merit any response from the answering Respondent.



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b. I say that in respect of Paragraph 5(e), it is submitted that the statement that 68% of the MIDC area fall within the limits of village Mann is not correct and denied in toto. Considering without admitting the aforesaid statement, it is submitted that the Respondent No. 7 Corporation is a Special Planning Authority for its own areas under the provisions of the Section 40(1A) of the Maharashtra Regional and Town Planning Act 1966 (MRTP Act). The Corporation is bound to provide the basic amenities in its own areas however it has no power to extend the jurisdiction to the area of the Grampanchayat. Be that as it may, the contention of the Respondent No. 1 that the Respondent No. 7 has to take action towards illegal dumping in the area of the Respondent No.1 is not acceptable and denied in toto. I say and submit that Corporation being the Special Planning Authority under the provisions of the Section 40(1A) of the Maharashtra



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Regional and Town Planning Act 1966 (MRTP) is considered to provide the basic infrastructure like electricity, water supply etc and other amenities like road etc. to the industries of its area. However, with respect to the illegal garbage dumping/solid waste dumping carried out on the boundary of the Applicant is beyond the limits of the Corporation territorially as well as not akin to the functions and powers of the Corporation under the MID Act.

- c. I say and submit that as observed by the Committee the illegal dumping is being done outside of the Plot no. R-2/1 in Phase III, which is outside the MIDC boundary area. I say that the same was pointed out to the representative of the Society i.e Applicant. It is understood that the illegal dumping is most probably done on "Forest Lands" as noted by the Joint Committee. The joint committee has also concluded that Maan Grampanchayat has dumped about 2000 MT



(9)

of MSW unscientifically at sr no.262 since last 25 to 30 years. It is therefore clear that the illegal dumping is done outside boundry of the plot No. R-2/1 in Phase III thus the same is outside the territorial jurisdiction of the Corporation. Nevertheless, the Corporation is ready to extend a helping hand to the Respondent No. 1 and hence decided to take steps to set up a world class Modern Technology based infrastructure for Solid Waste Treatment Plant for its own area. The Corporation called in tenders for setting up of the Non- Hazardous Solid Waste Treatment Plant /facility for 10 MT/day capacity for disposal of Non- Hazardous Waste. However, only a single bid was received for the tender which was exorbitant. Therefore, the Corporation has initiated the re-tendering process which is under progress.



(10)

d. With reference to Paragraph 5(f) of the affidavit in reply, I say and submit that the conclusion drawn by the Respondent No. 1 that as 68% of the MIDC land falls within village Mann the Corporation ought to be made responsible for providing amenity like STP and MSW to the area of the Respondent No. 1 is denied in toto. As per consent issued by MPCB for industries & residential units, it is made mandatory to them to dispose of the solid waste & sewage as per MPCB norms. State PCB is controlling & monitoring authority for proper disposal of solid waste & sewage/drainage of individual industries residential units as per consent granted by the MPCB.

e. This Hon'ble Tribunal may appreciate that the collection of the grampanchyat tax was not initiated by the Respondent No. 7 Corporation on its own. It was pursuant to the order of the State Government being Resolution dated 13th September 2019 issued pursuant



to the notification dated 11th September 2019 to amend the Village Panchayat taxes and Fees Rules 1960 by notifying Village Panchayat Taxes & Fees (Amendment) Rules 2019 thereby authorizing the Respondent No. 7 Corporation to collect the local taxes on behalf of the Respondent No. 1 only because the Respondent No. 1 was unable to recover any local taxes on its own. I say that the Respondent No. 7 is bound by the sharing pattern as mentioned in the G.R dated 13th September 2019 . Hence the Respondent No. 1's argument that the Respondent No. 7 Corporation shares the local taxes and hence be made accountable is not tenable. Annexed hereto and marked as **Exhibit-"B"** is a true translation of the notification of the Government of Maharashtra dated 11th September 2019 whereby the amendment to the Village Panchayat Taxes & Fees (Amendment) Rules 2019 was brought in force.



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f. Furthermore, I say and submit the Government of Maharashtra Resolution dated 13th September 2019 was issued regarding recovery of taxes within the limits of the Grampanchayat. The Government Resolution clearly states that “ *property tax including general health protection cess (cleanliness tax) and property tax including lighting tax on land, buildings and properties within the limits of the Grampanchayat shall be collected by the Corporation on behalf of the Grampanchayat.*”

Therefore, the responsibility of providing the basic amenities lies on the Grampanchayat and cannot be weighed down on the Corporation only on the grounds that it has been authorized to collect the taxes on behalf of the Grampanchayat. Annexed hereto and marked as **Exhibit-“C”** is a true translation of the Government Resolution dated 13th September 2019.



g. Subsequently, the MIDC Circular dated 12th March 2020 was issued stating the tax collection policy for the industrial associations of the industrial areas. As per the aforesaid circular, MIDC is authorized to collect the taxes on behalf of the Gram panchayat. The 50% of the tax collected by MIDC is to be deposited with the respective Gram Panchayats and the remaining 50% is to be retained by the Corporation in order to facilitate industrial development. Thus, it is understood that the collection of the taxes are on behalf of the Gram Panchayat and services/ facilities should be provided by them. Annexed hereto and marked as **Exhibit-"D"** is the true translation of the circular dated 12th March 2020.

h. I say and submit that Pune Zilla Parishad (the "Respondent No. 2) issued a circular dated 5th June 2020 regarding the procedure to be adopted by the Grampanchayats for collection of taxes. The Circular



(14)

authorized MIDC to collect the taxes on behalf of the Panchayat and stated that the 50-50 percent of amount received from taxes will be spent on the basic facilities of the industrial estate. Furthermore, the Grampanchayat should have had a monthly meeting for discussion and coordination in order to mutually come to decisions and the responsibilities could be divided equally amongst it. Annexed hereto and marked as **Exhibit-"E"** is the true translation of the circular dated 5th June 2020.

- i. Therefore, it is clear from all of the above circulars/ resolution that MIDC is only responsible for providing services/ amenities like water, street lights, roads for its notified area. Generally, even in MIDC area, the responsibility of sanitation and waste disposal and collection is with local authority. In the present scenario, the waste produced is outside the boundary of MIDC area.



- j. With respect to paragraph nos. 6 (a) to 6 (o) I say that the same is repetition of facts on part of the Respondent No. 1 and does not merit any response. I say that the Respondent No. 1 has basically blamed all the respondents but themselves for the delay in providing an STP or MSW plant for its own area by giving reasons of unavailability of land which the Respondent No. 1 alleges was promised by the Respondent No. 7, Respondent No.8 and the Respondent No. 3. However, only after the present application was filed has the Respondent No. 1 acted in furtherance of the orders of this Hon'ble Tribunal. I say that the Respondent No. 1 is a local authority for the area and has to take the responsibility of its own misdoings and not push the buck on the arms of the state government like the present respondent No. 7.



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4.4. So far as the Application is concerned, it is submitted that this Hon'ble Tribunal may have a compassionate approach towards the respondents as the dumping has stopped as per the report of the Joint Committee. I say that the Respondent No.7 is no way concerned with the disposal of the legacy waste which this Hon'ble Tribunal may note. I say that the Tribunal may consider the steps taken by the Respondent No. 7 in its own areas so far as the question of illegal dumping is concerned.

5. I say and submit that a Writ Petition challenging the Government Notifications dated 11th September 2019 and 13th September 2019, authorising the Corporation to collect Gram Panchayat Tax from the units situate in the Corporation's Industrial Areas has been filed before the Bombay High Court being Writ Petition (Stamp) No.22161 of 2021. The Petition is still pending before the Hon'ble High Court and the aforesaid Government Notifications are a subject matter of litigation.



6. Therefore, I say and submit that the Corporation has a limited role as a facilitator under MID Act 1961 for its own/declared/established Industrial areas and industrial estates. I reiterate that the Non- Hazardous Solid Waste Treatment Plant has nothing to do with the areas of the Respondent No.1.
7. It is humbly submitted that as per the Joint Committee report dated 16th November 2022, it has been observed that there is no more dumping of Municipal Sewage Waste (MSW) at the site. However, the Respondent No. 1 has dumped the MSW generated at Survey. No.262 since the last 25 to 30 years (legacy waste) which is outside the Respondent No. 7 Corporation boundary area and the Respondent No. 7 Corporation in no way can be held responsible for the illegal dumping done outside its notified areas.



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8. In view of the above, I say and submit that the Corporation cannot be held responsible for the illegal dumping taking place on the site outside its territory and therefore it is humbly requested that this Hon'ble Tribunal may not levy any environment compensation/ penalty on the Respondent No. 7. Therefore, it is humbly requested that the Hon'ble Tribunal may pass appropriate orders and dispose of the Application.

Solemnly affirmed at Mumbai)

on this 20th day of February 2023)

Little & Co.

**Partner
Advocates for the Respondent No.7**

Identified by me:

Adv. Janhavi Gaikwad

DEPONENT
Executive Engineer
MIDC, I. T. Division
Jog Center, 4th Floor,
Wandewadi, Pune-411 003.



VERIFICATION

(19)

I, **V.P. Ruikar, Executive Engineer**, of Respondent No.7 herein, having my office at Jog Center, 4th Floor, Wakadewadi, Pune-03, do hereby solemnly declare that what is stated in paragraphs 1 to 8 of the above Affidavit are true and correct being based on my knowledge, and based on information received by me and believed to be true.

Place: Mumbai.
Date: 20th February 2023

DEPONENT
Executive Engineer
MIDC, I. T. Division
Jog Center, 4th Floor,
Wakadewadi, Pune-411 003.



BEFORE ME

A. R. SURVE
ADVOCATE & NOTARY
GOVT. OF INDIA
REG. No. 16353

Seen Original
PAN / Aadhar / Election
Card / Driving License / I-
Card - Passport / POA
Bearing No. 384855431839

Dated: 20 FEB 2023

For Verification 384855431839 **19**

NOTED & REGISTERED

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Date: 20 FEB 2023



Item No. 4

(Pune Bench)

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**BEFORE THE NATIONAL GREEN TRIBUNAL
WESTERN ZONE BENCH, PUNE**

(By Video Conferencing)

Original Application No. 75/2021(WZ)

The Cliff Garden Condominium B & C & Ors.

.....Applicant(s)

Versus

Gram Panchayat, Maan & Ors.

....Respondent(s)

Date of hearing: 05.01.2023

**CORAM: HON'BLE MR. JUSTICE DINESH KUMAR SINGH, JUDICIAL MEMBER
HON'BLE DR. VIJAY KULKARNI, EXPERT MEMBER**

Applicant : Mr. Saurabh Kulkarni, Advocate
Respondent(s) : Mr. Chetan Nagare, Advocate for R-1/Gram Panchayat
Collector, Pune, in-person for R-3
Mr. Aniruddha Kulkarni, Advocate for R-4/CPCB &
R-5/Env. Department
Ms. Manasi Joshi, Advocate for R-6/MPCB
Ms. Shyamali Gadre, Advocate for R-7/MIDC
Mr. Sameer Khale, Advocate for R-8/PMRDA
Mr. Rahul Garg, Advocate for R-10/MoEF&CC

ORDER

1. From the side of Applicant, learned Counsel Mr. Saurabh Kulkarni has appeared.

2. This application has been moved with the prayer to prohibit the Respondent No. 1/Gram Panchayat, Maan from dumping the garbage, waste material, STP waste or any other polluting material adjacent to the Applicants' residential project, which was floated on a part portion of Project No. R-2/1 & R-2/2 admeasuring 1,84,432 sq. mtrs. situated at Rajiv Gandhi Info Tech Park, Phase III, Village Maan, Tal. Mulshi, District- Pune. Further, it is prayed that environmental compensation



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may be got determined and may be used for restoration of environment in the said area.

3. It is submitted by the learned Counsel for the Applicant that Respondent No. 1 is dumping the raw and unsegregated garbage as well as raw untreated sewage waste along the boundary of the said project.

4. After hearing made on the 2nd date i.e. 10.03.2022, a Joint Committee was constituted to ascertain the facts whether the statutory authorities have performed their responsibility, if not, what course of action is to be adopted and the State PCB was made nodal agency.

5. The Joint Committee in the present case has submitted its report, where-in it is submitted that the Respondent No. 1 has stopped the dumping of MSW at the Survey No. 262 where for the last 25 to 23 years, the dumping was being done and presently about 2000 tonnes of MSW was found dumped at the site, which would fall in the category of legacy waste. The Committee has also made observation that the Respondent No. 1 has full-fledged sewage treatment plant of 2.0 MLD capacity, which was found in operation at the date of inspection. The treated sewage is being disposed in nearby natural drainage after dis-infection. The Sludge generated is used as manure. The Maharashtra Pollution Control Board (MPCB) has granted Consent to Establish on 20.01.2017 and subsequently Consent to Operate has also been applied, but it is not stated as to whether the same has been granted or not. Further, it is mentioned that no raw STP was observed at dumping site.

6. The learned Counsel for the Applicant has pointed out that a clear report should be obtained from the MPCB as to whether the Consent to Operate has been granted to the Respondent No. 1 or not?



7. In the said report, it is also stated that the disposal of the MSW generated in the said area, has now been taken care of by M/s. Abhay Bio CNG Pvt. Ltd., which is being processed at Village Lavale, Taluka- Mulshi, District- Pune. The learned Counsel for the Applicant has acknowledged that there is no problem outstanding with respect to the MSW as of now but the problem still remains of legacy waste of 2000 tonnes, which needs to be cleared.

8. From the side of Respondent No. 1/Gram Panchayat, Maan, learned Counsel Mr. Chetan Nagare has appeared and apprised that already work order has been given to M/s. Abhay Bio CNG Pvt. Ltd., which has been annexed with their affidavit, for clearing the legacy waste within a period of 365 days/1 year.

9. As regards the past violations, MPCB has to make calculation of the number of days for which violation took place and also the total amount of the environmental compensation for which from the side of Respondent No. 6/MPCB, learned Counsel Ms. Manasi Joshi has sought two weeks' time. We allow the same with the direction that a copy of the same shall be served upon the learned Counsel for the other Respondents and if any reply to that needs to be filed, the same may be filed.

10. None has appeared from the side of Respondent No. 2/Zila Parishad, Pune despite sufficient service.

11. From the side of Respondent No. 3/Collector, Pune, in-person has appeared though no reply affidavit has been filed as reliance is being placed on the Joint Committee report.

12. From the side of Respondent No. 4/Central Pollution Control Board (CPCB) and Respondent No. 5/Principal Secretary, Environment Department, Government of Maharashtra- Mr. Aniruddha Kulkarni,



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learned Counsel has appeared and apprised that no reply affidavit is required to be filed as no relief is claimed against them.

13. From the side of Respondent No. 7/Maharashtra Industrial Development Corporation Ltd.- Ms. Shyamali Gadre, learned Counsel has appeared and seeks two weeks' time to file the supplementary reply affidavit as earlier, reply affidavit has already been filed. Accordingly, the same is allowed. The learned Counsel for the Respondent No. 7 further prays that reply affidavit filed by Respondent No. 1 could not be served upon him, therefore, we direct the Respondent No. 1 to provide a copy of the same to the learned Counsel for the Respondent No. 7 by today itself through e-mail.

14. From the side of Respondent No. 8/PMRDA- Mr. Sameer Khale, learned Counsel has appeared and apprised that he is a formal party and does not want to file reply affidavit.

15. From the side of Respondent No. 10/Ministry of Environment, Forest & Climate Change (MoEF&CC)- Mr. Rahul Garg, learned Counsel has appeared and apprised that he does not want to file reply affidavit.

Put up this matter on 22.02.2023

Dinesh Kumar Singh, JM

Dr. Vijay Kulkarni, EM

January 05, 2023
Original Application No. 75/2021(WZ)
P.Kr



RURAL DEVELOPMENT DEPARTMENT

Bandhkam Bhavan, 25, Marzban Path, Fort,
Mantralaya, Mumbai 400 001, dated the 11th September 2019.

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NOTIFICATION

MAHARASHTRA VILLAGE PANCHAYATS ACT.

No. VPM.2016/CR-189/PR.4(22).—Whereas by Government Notification, Rural Development Department, No.VPM-2016/CR-189/PR.4 (22), dated the 15th February 2019, the Government of Maharashtra had published draft of rules to further amend the Maharashtra Village Panchayat Taxes and Fees Rules, 1960, which the Government of Maharashtra proposes to make in exercise of the powers conferred by clause (xxvi) and clause (xxvii) of sub-section (2) of section 176 of the Maharashtra Village Panchayats Act (III of 1959), as required by sub-section (4) of section 176 of the said Act, for information of all persons likely to be affected thereby; and notice had been given that the said draft would be taken into consideration by the Government of Maharashtra on or after the 18th day of March 2019 ;

And whereas, the Government of Maharashtra has considered the objections and suggestions received in the making of such rules ;

Now, therefor, in exercise of the powers conferred by clause (xxvi) and clause (xxvii) of sub-section (2) of section 176 of the Maharashtra Village Panchayats Act (III of 1959), and of all other powers enabling it in this behalf, the Government of Maharashtra hereby makes the following rules further to amend the Maharashtra Village Panchayats Taxes and Fees Rules, 1960, namely :—

1. These rules may be called the Maharashtra Village Panchayats Taxes and Fees (Amendment) Rules, 2019.

2. In rule 7 of the Maharashtra Village Panchayats Taxes and Fees Rules, 1960 (hereinafter referred to as "the principal Rules"), in sub-rule (4) after clause (e), the following clause shall be added, namely :—

"(e-1) Projects set up under the Chief Minister Solar Agriculture Feeder Scheme in the Gram Panchayat limits, by the Maharashtra Power Generation Company and has been registered with Maharashtra Energy Development Authority shall be exempted from property taxation for 30 years from the date of completion of set up of the project subject to the certificate of the competent authority i.e. the Maharashtra Power Generation Company or the Maharashtra Energy Development Authority, regarding the project being under Chief Minister Solar Agricultural Feeder Scheme specifying the date of completion of set up of the project in the certificate."

3. In rule 20 of the Maharashtra Village Panchayats Taxes and Fees Rules, 1960 (hereinafter referred to as "the principal Rules"), in sub-rule (1) the following proviso shall be added, namely :—

"Provided that, the property tax including sanitary tax and lightning tax on the lands, buildings and property in the revenue area of the Panchayat which falls under the limits of the Maharashtra Industrial Development Corporation (hereinafter mentioned as "the said Corporation"), shall be recovered by the said Corporation, on behalf of the Panchayat and retain the 50 per cent. amount with itself and use that amount for administrative expenses incurred for collection of taxes and provide services mentioned at serial No. 29, 31(Part), 32, 39, 40, 41, 45, 52 and 53 of the Village List enumerated in Schedule I under section 45 of the Maharashtra Village Panchayats Act and shall deposit 50 per cent. of the recovered amount to the Panchayat account. The said Corporation shall give a statement of taxes recovered by it in the every financial year, annually and the Panchayat may recover the taxes not recovered by the said Corporation, as per the sub-section (7) of section 129 of the said Act."



True copy

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Adv. Janhavi Gaikwad.

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महाराष्ट्र शासन राजपत्र असाधारण भाग अत-ब, सप्टेंबर ११, २०१९/माघ २०, शके १९४१

4. In Schedule A appended to PART II of the principal Rules, at serial No. 4, after explanation (xi), the following explanation shall be added, namely :—

"(xi) Solar power generation projects installed on land, shall be treated as only land or open plot and levied with minimum rate of tax on lands only. Other than Solar Panels, tax shall be levied as per the rules, on other construction or buildings having, for Solar power projects. For total solar power project, weightages of industrial and commercial usage shall not be applicable. Property tax shall not be levied on solar power generation plants installed on roof top of buildings."

By order and in the name of the Governor of Maharashtra,

R. A. NAGARGOJE,
Deputy Secretary to Government.

ON BEHALF OF GOVERNMENT PRINTING, STATIONERY AND PUBLICATION, PRINTED AND PUBLISHED BY DIRECTOR DR. NAMDEO KONDAJI BHOSALE, PRINTED AT GOVERNMENT CENTRAL PRESS, 21-A, NETAJI SUBHASH ROAD, CHARNI ROAD, MUMBAI 400 004 AND PUBLISHED AT DIRECTORATE OF GOVERNMENT PRINTING, STATIONERY AND PUBLICATIONS, 21-A, NETAJI SUBHASH ROAD, CHARNI ROAD, MUMBAI 400 004 EDITOR : DIRECTOR DR. NAMDEO KONDAJI BHOSALE.



Collection of taxes from the Maharashtra Industrial Development Corporation on behalf of the Grampanchayat from the income in the area of Maharashtra Industrial Development Corporation within the limits of the Grampanchayat.

MAHARASHTRA GOVERNMENT
Rural Development Department

Government Resolution No.VP-2016/P.K.189/PR-4
Bandhkam Bhavan, Merzban Path, 25,
Mantralaya, Fort, Mumbai – 400 001.

Dated :- 13th September, 2019



Read :- Government Circular No.VPM-2016/P.K.189/PR-4/dated 11th September, 2019

Introduction :

According to Section 124 of the Maharashtra Grampanchayat Act and the Maharashtra Grampanchayat Taxes and Fees (Fees) Rules, 1960 made thereunder, the Grampanchayats are empowered to levy and collect various taxes and fees within the Grampanchayat limits. A Government Notification has been issued regarding recovery of general health protection cess (cleanliness tax) and property tax including lighting tax on land, buildings and properties within the limits of the Grampanchayat from the Maharashtra Industrial Development Corporation on behalf of the Grampanchayat. Accordingly, the matter of issuing instructions regarding the procedure of follow-up was under the consideration of the Government.

True Copy

Adv. Janhavi
Gaikwad.

Government Resolution : **267**

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A Government Notification has been issued regarding recovery of property tax including general health protection cess (sanitation tax) and lighting tax on land, buildings and properties within the limits of the Grampanchayat from the Maharashtra Industrial Development Corporation on behalf of the Grampanchayat. Accordingly, the following instructions are being given regarding the procedures to be followed regarding tax collection/recovery.

- 1) Grampanchayats and Maharashtra Industrial Development Corporation should take action under the relevant Government Notification.
- 2) Property tax including general health protection cess (cleanliness tax) and lamp tax on land, buildings and properties within the limits of the Grampanchayat shall be collected by the Maharashtra Industrial Development Corporation on behalf of the Grampanchayat.
- 3) Accordingly the Grampanchayat should levy tax on the income of the Maharashtra Industrial Development Corporation area within their limits as per the prevailing method as per the provisions of the Maharashtra Grampanchayat Tax and Fees Rules, 1960.
- 4) Its payments should be made to the local office of Maharashtra Industrial Development Corporation.
- 5) The Maharashtra Industrial Development Corporation should make the said payments to the concerned and collect the tax on behalf of the Grampanchayat and issue a receipt to the concerned.



- 6) Out of the total amount of tax collected by the Maharashtra Industrial Development Corporation, 50% shall be kept by itself and the remaining 50% shall be paid to the Grampanchayat.
- 7) For that, the Grampanchayat should get the bank account number of the Gram Nidhi certified by the concerned Group Development Officer, Panchayat Samiti and make it available to the Maharashtra Industrial Development Corporation.
- 8) The Maharashtra Industrial Development Corporation should retain 50% of the total amount of tax collected in the previous month by the 7th of every month and transfer the remaining 50% to the Gram Nidhi bank account of the Grampanchayat. Also in this regard detailed information should be given to the income-wise defaulters and the amount recovered alongwith a copy of the receipt given to them.
- 9) Separate accounts should be kept in this regard at Maharashtra Industrial Development Corporation and Grampanchayat level.
- 10) Maharashtra Industrial Development Corporation should make an attractive use of its own tools/options to try for tax recovery.
- 11) According to the provisions of the Maharashtra Grampanchayat Act and the rules made thereunder, the Grampanchayat should take action against the defaulters in the prescribed manner.



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12) The appropriation of 50% of the amount retained by the Maharashtra Industrial Development Corporation for the administrative expenses incurred for collection of this tax and the items mentioned in the village list in Schedule 1 of the Maharashtra Grampanchayat Act, Section 45, Serial Nos. 29, 31, 32, 39, 40, 41, 45, 52, 53 are to be dealt with. Accordingly, Maharashtra Industrial Development Corporation has the sole responsibility to provide all kinds of amenities like roads, lighting, garbage/solid waste management, sewerage, water supply, fire service (as per availability) etc. in their area.

13) 50% of the tax recovered on behalf of the Grampanchayat and the expenses for the above facilities, in case the Corporation falls shortage, to recover said shortage, in accordance with the provisions of Section 17 of Chapter No.3 of the Maharashtra Industrial Development Act, 1961, a service charge will be levied by the Corporation to the industrial units in their area.

14) The Grampanchayats, from which dues are due to be paid to the Maharashtra Industrial Development Corporation, said Grampanchayats have no objection for deducting the said dues amount from the amount to be classified by the said corporation. However, if there is a dispute regarding the amount payable by the Grampanchayat to the Maharashtra Industrial Development Corporation, such amount should be deducted only after the dispute regarding the said amount is settled in the prescribed manner.



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2. The Chief Executive Officer should bring to the notice of all concerned officials/employees and all Grampanchayats in his District regarding the above action and to implement it.
3. The said Government Resolution is being issued with the consent of the Industries Department.
4. The said Government Resolution has been made available on the website of Maharashtra Government www.maharashtra.gov.in and its Reference Number is 201909131046136420. This order is being issued and authenticated with digital signature.

By order and in the name of the Governor of Maharashtra.

Sd/-

Asim Gupta,
Principal Secretary, Maharashtra Government

c.c. to :

- 1) Hon'ble Opposition Leader, Legislative Council, Legislature, Mumbai.
- 2) Hon'ble Opposition Leader, Legislative Assembly, Legislature, Mumbai.
- 3) Hon'ble Assembly / Hon'ble Legislative Council Members (All).
- 4) Hon'ble Secretary to the Governor.
- 5) Hon'ble Additional Chief Secretary to the Chief Minister.
- 6) Hon'ble Private Secretary to Minister (Rural Development).
- 7) Hon'ble Private Secretary to Minister of State (Rural Development).



- 8) Hon'ble Joint Secretary to Chief Secretary, State of Maharashtra, Mantralaya, Mumbai.
- 9) Additional Chief Secretary (Industries), Department of Industries, Energy & Labour, Mantralaya, Mumbai.
- 10) Additional Chief Secretary/Principal Secretary/Secretary All Ministerial Departments, Mumbai.
- 11) Managing Director, Maharashtra Industrial Development Corporation, Mumbai.
- 12) Accountant General, Maharashtra-1 Mumbai (Accounts and Permissibility).
- 13) Accountant General, Maharashtra-2 Nagpur (Accounts and Permissibility).
- (14) Accountant General (Audit), Maharashtra-1 Mumbai/Maharashtra-2 Nagpur.
- (15) Director, Accounts and Treasuries, Mumbai.
- (16) All Ministerial Departments.
- 17) All Divisional Commissioners.
- 18) All Collectors.
- 19) Chief Executive Officer of all Zilla Parishads.
- 20) All Joint Secretary/Deputy Secretary/Under Secretary/Karyasan Officer Village Development Department, Bandhkam Bhavan, Mantralaya, Mumbai.
- 21) All Deputy Commissioners (Development/Establishment), Divisional Commissioner Offices.
- 22) Personal Assistant to Principal Secretary (Rural Development).



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- 23) Legislative Library, Vidhan Bhawan, Mumbai (10 copies).
- 24) Directorate General of Information & Public Relations, Mantralaya, Mumbai.
- 25) Information Technology Chamber (R.D.D.), Bandhkam Bhavan, Merzban Path, Mantralaya, Fort, Mumbai.
- 26) Our Sarkar Chamber (R.D.D.), Bandhkam Bhavan, Merzban Path, Mantralaya, Fort, Mumbai.
- 27) Electoral Office, Karyasan PR-4.



Maharashtra Industrial Development Corporation
(A Government of Maharashtra Undertaking)

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Circular No. CE(HQ)/ 06 /2020
Date: 12/03/2020

Sub: Informing all Industries Associations of MIDC Industrial Area regarding Collection of Grampanchayat Tax from the Units within Industrial Areas of MIDC and retaining 50 % of the tax recovered by MIDC & depositing remaining 50 % amount of tax recovered to the respective Grampanchayat.

Ref: 1. Government notification dated 11/09/2009 issued by Rural Development Department GoM to amend the Maharashtra Village Panchayats Taxes and Fees Rules 1960.
2. Government Resolution under No. शासन निर्णय क्रमांक: व्हीपीएम - २०१६/ प्र.क्र. १८९/ पंरा ४ Dated १३/०९२०१९.

With reference to the subject, the Rural Development Department, GoM has issued notification dated 11/09/2009 to amend the Village Panchayats Taxes and Fees Rules 1960 the sub rule (1) of Rule 20 and authorized MIDC to collect the Gram Panchayat Taxes such as cleaning, Street Light & Property Tax on the land, Building & properties of the industrial areas coming under the limits of Gram Panchayats.

In this regard 50% amount of tax collected will have to be deposited by MIDC in the Bank account of respective Panchayat by 7th day of following month and for that the field offices i.e. EEs / DEs shall obtain the bank Account of Gram Panchayat duly certified from the Block development Officers. The remaining 50% of the tax collected shall be retained by MIDC and MIDC will have to provide the services within the industrial area from this retained amount.

Also, it has been clearly mentioned in the guidelines issued by the RDD that if any dues of MIDC are outstanding from Gram Panchayat then such dues will be recovered from the 50% of tax amount that has to be transferred to respective Gram Panchayats. In case of any dispute related to dues from Gram Panchayat, then firstly dispute will be settled as per prescribed procedure and after that settled amount will be adjusted from the payable amount to Gram Panchayat.

It is further decided that the above issue shall be brought to the notice of all Industries Associations of Industrial Areas and the Association shall also be requested to inform their members that they shall pay the Gram Panchayat Tax from the year 2020-2021 onwards to the respective local office of the MIDC along with the copy of Gram Panchayat Tax Bills and copy of the water bill of MIDC. It is further clarified that the amount of tax for the financial year shall be verified from the bill produced by plot holder and this amount shall only be accepted and previous arrears if any shall be paid by the plot holder to the respective Gram Panchayat only. The draft letter to be sent to all Industries Associations by the concerned Executive Engineer is enclosed herewith. All EEs are requested to take the necessary action immediately.

Further to collect the property tax from Gram Panchayat, a new GL code **350120** by name of Collection of Taxes on behalf of Gram Panchayathas been created in the ERP and mapped



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Adv. Janhavi Pitkud

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to Form no. 73A (Deposit). Now onwards, MIDC user will have to follow below mentioned procedure for booking of property tax collection, till the further communication:

1. Consumer should bring Gram Panchayat property tax Bill along with MIDC water bill. This will be helpful to user to identify the Gram Panchayat under which the Water consumer covered.
2. User will book this transaction from other than water receipt portal (Quick Receipt Portal).
3. User has to select the GL code of Collection of Taxes on behalf of Gram Panchayat - 350120
4. A drop down list will be available and user has to mandatorily select the name of Gram Panchayat.
5. A dedicated text field is available, where user has to enter the total receivable amount
6. Collection amount needs to recorded in the Quick Receipt Portal
7. The MIDC users has to print the property collection receipt from ERP.

As stated above, MIDC has to provide services within the industrial area from the retained 50% amount. So, for booking of expenditure separate guidelines will be communicated by A&FD. For reconciliation of receipts of Gram Panchayat Taxes and expenditure thereof Gram Panchayat wise and consumer wise, a separate register will be maintained at each collection counter.

Further, the RDD vide its resolution number VPM-2016/C. No. 189 dated 13/09/2019, has issued guidelines to be followed by MIDC & the Panchayats, the copies of notification & Government resolution will be referred in case of any reference.

This circular is issued with the approval of CEO MIDC.

**Rajendra
V Sonje**

Chief Engineer (HQ)
MIDC, Mumbai-93

Digitally signed by Rajendra V Sonje
DN: cn=Rajendra V Sonje, o=IN
on=Government Of Maharashtra
ou=Maharashtra Industrial Development
Corporation
Reason: I am the author of this
document
Location:
Date: 2020-03-12 13:28:05:30

No. CE(HQ)/ A51305 /of 2020
Office of the Chief Engineer(HQ)
MIDC, Mumbai 400 093.
Date: **12/03/2020.**

Copy submitted to Chief Executive Officer, MIDC, and Mumbai-93 for information please.

Copy for information f.w.c.s. to :

1. All Heads of Department in HQ
2. Chief Engineer (PZ) Pune.
3. Chief Engineer, Aurangabad.
4. Chief Engineer, Nagpur.

Copy for information and necessary action to:

1. All Superintending Engineer, MIDC.
2. All Jt. Chief Accounts Officer, MIDC.
3. All Executive Engineers, MIDC.
4. All Dy. Chief Accounts Officer, MIDC
5. All Deputy Engineers in-charge of independent Sub-Division
6. Circular file/Guard file.



प्रति,
अध्यक्ष,

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विषय :-ग्रामपंचायत कराची वसुली ग्रामपंचायतीच्या वतीने मऔवि महामंडळाने करणेबाबत.

संदर्भ:- १) शासन अधिसूचनाक्र. व्हीपीएम -२०१६/प्र.क्र. १८९/पंरा-४, दिनांक ११ सप्टेंबर २०१९.
२) शासन निर्णय क्रमांक व्हीपीएम-२०१६/प्र.क्र. १८९/पंरा-४, दि.१३ सप्टेंबर, २०१९

महोदय,

ग्रामपंचायतकराची वसुली महाराष्ट्र औद्योगिक विकास महामंडळानेसंदर्भिय शासन अधिसूचना व शासन निर्णयानुसारकरण्याचे निर्देश आहेत. ग्रामपंचायत हद्दीमधील महाराष्ट्र औद्योगिक विकास महामंडळाच्या क्षेत्रातील जमीन, इमारती व मालमत्ता यांवरील सामान्य आरोग्य रक्षण उपकर (स्वच्छता कर) व दिवाबत्ती कर यांसहित मालमत्ता कर यांची वसुली ग्रामपंचायतीच्यावतीने महाराष्ट्र औद्योगिक विकास महामंडळाने करावयाची आहे.त्यानुसारग्रामपंचायतीने महाराष्ट्र ग्रामपंचायत कर व फी नियम, १९६० मधीलतरतुदीनुसार प्रचलित पद्धतीनुसार त्यांच्या हद्दीमधील महाराष्ट्र औद्योगिक विकास महामंडळाच्या क्षेत्रातील मिळकतींवर कर आकारणी करावी.त्याची देयके महाराष्ट्र औद्योगिक विकास महामंडळाच्या स्थानिककार्यालयाकडेग्रामपंचायत कराची वसुली महामंडळानेकरण्यासाठी द्यावयाची आहेत. महाराष्ट्र औद्योगिक विकास महामंडळाने वसुल केलेल्या कराच्या एकूण रकमेपैकी ५० टक्के इतकी रक्कम स्वतःकडे ठेवून उर्वरीत ५० टक्के इतकी रक्कमग्रामपंचायतीस द्यावयाची आहे.तसेच जे उद्योजक ग्रामपंचायत कराचा भरणा करणार नाहीत, अशा थकबाकीदारांवर महाराष्ट्र ग्रामपंचायत अधिनियम व त्याअंतर्गत केलेले नियम यांमधीलतरतुदीनुसार ग्रामपंचायतीने विहित पद्धतीने कार्यवाही करावयाची आहे. ग्रामपंचायतीतर्फे साधारणतः आर्थिक वर्षाच्या सुरुवातीसच म्हणजे एप्रिल-मे महिन्यात ग्रामपंचायत कराची देयके आकारण्यात येत असल्याने आपल्या संघटनेच्या सभासद उद्योजकांनी ग्रामपंचायतीने आकारलेल्या ग्रामपंचायत कर देयके संबंधीत ग्रामपंचायतींना अदा केली असतील त्यामुळे आपल्या सभासद उद्योजकांनी वर्ष २०२०-२१ या आर्थिक वर्षापासून व त्यापुढे ग्रामपंचायत कराचा भरणा मऔवि महामंडळाच्या स्थानिक कार्यालयात करावा व भरणा करतेवेळीस ग्रामपंचायत कराच्या देयकाची प्रत व मऔवि महामंडळाच्या पाणी देयकाची प्रत महामंडळाच्या स्थानिक कार्यालयाकडे जमा करावी. तथापि, प्रत्येक आर्थिकवर्षाच्या कराव्यतिरिक्त इतर थकबाकी असल्यास, सदर थकबाकीचा भरणा ग्रामपंचायतीकडे करणेबाबत सभासद उद्योजकांना आपल्यामार्फतहीसुचित करण्याची विनंती आहे.

आपणास विनंती आहे कि, ग्रामपंचायत कराची वसुली ग्रामपंचायतीच्या वतीने मऔवि महामंडळाने करावयाची असल्याने, हि बाब आपल्या सर्व सभासदांच्या निदर्शनास आणून देण्याची विनंती आहे.

धन्यवाद.

आपला विश्वासू,

कार्यकारी अभियंता

मऔविम, विभाग -----



Procedure to be adopted by Grampanchayats having industrial estates for collection of tax on factories.

CIRCULAR

Pune Zilla Parishad, Pune
Grampanchayat Division

I.No.ZP/Pan./09/628/2020 dated 05.06.2020



Read :- Government Resolution No.VPM 2016/P.K.189/PR-4/dated 13.09.2019.

Khed, Maval, Mulshi, Shirur, Haveli, Daund, Baramati, Purandar Talukas of Pune District have a large number of industrial estates (Maharashtra Industrial Development Corporation). According to Government Resolution No.VPM 2016/P.K.189/PR-4/dated 13.09.2019, from the Rural Development Department of Government of Maharashtra, the Village Panchayats have to demand the taxes of the factories in the industrial estates as per the prescribed rules. However, after the demand is established in this way, the tax demand has to be sent to the concerned local office of the Maharashtra Industrial Development Corporation for collection of tax.

The Executive Director, Maharashtra Industrial Development Corporation will collect the taxes from the factories as per the provisions of the above Government Resolution, but the Grampanchayat should prepare tax demand bills/payments as per Demand Register Model No.9 and send them to the Executive Director. Accordingly, they will issue bills to the concerned and collect the taxes. Maharashtra Industrial Development Corporation and

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Adv. Janhavi Gaikwad

Grampanchayat will maintain separate accounts in this regard at their respective levels as per the provisions of the Government Resolution.

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However, Maharashtra Industrial Development Corporation will collect the taxes as above. Also, 50-50 percent of the amount received from taxes will be spent on the basic facilities of the industrial estate. Therefore, the concerned Grampanchayat should invite the concerned officers of Maharashtra Industrial Development Corporation informally in the monthly meeting of the Grampanchayat for discussion and proper coordination. The officers concerned may express their views in the Grampanchayat meeting, but shall not have the right to vote on the resolution. However, it will be necessary for the Executive Body of Grampanchayat to seriously consider the suggestions suggested, submitted by them and to take the right decision. So that the decision regarding collection of Grampanchayat taxes, 50% Grampanchayat and 50% industrial estates as per the provisions of the Government Resolution regarding the amount of taxes classified will be mutually taken.

The following instructions are being given regarding the procedure to be followed regarding tax collection/recovery.

1. Grampanchayats should act according to the relevant Government Resolution.
2. Collection of property tax including general health protection cess (sanitation tax) and lamp tax on land, buildings and property within the limits of Grampanchayat is to be done by the Maharashtra Industrial Development Corporation on behalf of the Grampanchayat.



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3. Accordingly, the Grampanchayat should levy tax on the income of the Maharashtra Industrial Development Corporation area within their limits as per the prevailing method as per the provisions of the Maharashtra Grampanchayat Tax and Fees Rules, 1960.
4. The tax demand bills/payments should be prepared by the Grampanchayat and submitted to the local office of the Maharashtra Industrial Development Corporation and a copy should be given to the Regional Officer.
5. The Maharashtra Industrial Development Corporation should make the said payments to the concerned and collect the tax on behalf of the Grampanchayat and issue a receipt to the concerned.
6. Out of the total amount of tax collected by the Maharashtra Industrial Development Corporation, 50% is to be retained and the remaining 50% is to be paid to the Grampanchayat.
7. For that, the Grampanchayat should get the bank account number of the Gram Nidhi certified by the concerned Group Development Officer, Panchayat Samiti and make it available to the Maharashtra Industrial Development Corporation.
8. The Maharashtra Industrial Development Corporation shall retain 50% of the total amount of tax collected in the previous month by the 7th of every month and transfer the remaining 50% to the Gram Nidhi bank



account of the Grampanchayat. Also, in this regard, detailed information should be given about the income-wise arrears and the amount recovered along with the copy of the receipt given to them.

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9. Separate accounts should be kept in this regard at Maharashtra Industrial Development Corporation and Grampanchayat level.
10. Maharashtra Industrial Development Corporation should make an attractive use of its own tools/options to try for tax recovery.
11. According to the provisions of the Maharashtra Grampanchayat Act and the rules made thereunder, the Grampanchayat should take action against the defaulters in the prescribed manner.
12. The appropriation of 50% of the amount retained by the Maharashtra Industrial Development Corporation for the administrative expenses incurred for collection of this tax and the items mentioned in the village list in Schedule 1 of the Maharashtra Grampanchayat Act, Section 45, Serial Nos. 29, 31, 32, 39, 40, 41, 45, 52, 53 are to be dealt with. Accordingly Maharashtra Industrial Development Corporation has the sole responsibility to provide all kinds of amenities like roads, lighting, garbage/solid waste management, sewerage, water supply, fire service (as per availability) etc. in their area.
13. 50% of the tax recovered on behalf of the Grampanchayat and the expenses for the above facilities, in case the Corporation falls shortage, to recover said shortage, in accordance with the provisions of Section



17 of Chapter No.3 of the Maharashtra Industrial Development Act, 1961, a service charge will be levied by the Corporation to the industrial units in their area.

14. The Grampanchayats, from which dues are due to be paid to the Maharashtra Industrial Development Corporation, said Grampanchayats have no objection for deducting the said dues amount from the amount to be classified by the said corporation. However, if there is a dispute regarding the amount payable by the Grampanchayat to the Maharashtra Industrial Development Corporation, such amount should be deducted only after the dispute regarding the said amount is settled in the prescribed manner.

However, regarding taking action as above, you should bring to the notice of all concerned officers/employees and all Grampanchayats in your Taluka and to implement and submit a report of the action taken to this office.

Sd/-

Aayush Prasad (BPS)
Chief Executive Officer,
Pune Zilla Parishad, Pune

c.c. to :

Gut Development Officer,
All Panchayat Samiti,
Zilla Parishad, Pune.



THE NATIONAL GREEN TRIBUNAL
WESTERN ZONE BENCH AT PUNE
ORIGINAL APPLICATION NO. 75 OF 2021

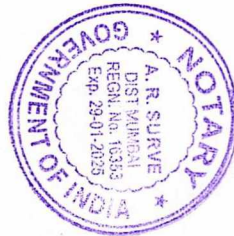
THE CLIFF GARDEN CONDOMINIUM
B & C & ORS. APPLICANTS

VERSUS

GRAM PANCHAYAT, MAAN
& ORS RESPONDENTS

ADDITIONAL AFFIDAVIT ON
BEHALF OF RESPONDENT
NO. 7

Dated this 20th day of February 2023



Little & Co
Advocates for the Respondent No.7
Mumbai