
(2011) 07 GUJ CK 0092
In the Gujarat High Court
Case No : First Appeal No. 2404 of 2003

Ahmedabad Municipal Corp.	Vs	APPELLANT
Ashaben B. Kshtriya		RESPONDENT

Date of Decision : 08-07-2011

Acts Referred:

Citation : (2011) 07 GUJ CK 0092

Hon'ble Judges : Jayant M. Patel, J;J.C. Upadhyaya, J

Bench : Division Bench

Advocate : Jirga D. Jhaveri, for the Appellant; Viren G. Dave, for the Respondent

Final Decision : Dismissed

Judgement

Jayant Patel, J.—The present appeal arises against the judgment and order dated 31.8.2000 passed by the learned Small Causes Judge in M.V. Appeal No. 2918/1996, whereby the Gross Ratable Value (GRV) of the premises is fixed at Rs. 48,150/-.

2. The relevant facts are that the Appellant Corporation for the premises bearing Census No. 4798/1/1 of Ward Isanpur-2 had fixed the GRV at Rs. 4,66,645/-. Against the same, the appeal was preferred being M.V. Appeal No. 2918/1996 by the Respondent before the Small Causes Court. The learned Judge, at the conclusion of the aforesaid appeal, passed the aforesaid judgment and order. Under these circumstances, the present Appeal before this Court.

3. We have heard the learned Counsel appearing for the Appellant.

4. The perusal of the judgment and the reasons recorded by the learned Small Causes Judge show that the actual rent of the premises was Rs. 2,500/- per month, inclusive of tax. It was not the case of the Respondent that the actual rent fixed between the owner and the tenant was bogus or with a view to reduce the taxation liability or otherwise.

5. Under these circumstances, the learned Judge has found that when the actual

rent was Rs. 2,500/- per month, the same is required to be considered for the purpose of fixation of GRV and thereafter he has fixed the GRV accordingly. It was also recorded by the learned Judge that the Respondent has not assigned any cogent or reliable reason as to why the actual rent should not be considered. We may record that the rent receipts were also produced.

6. We may also record that in the case of Ahmedabad Municipal Corporation v. Ahmedabad Education Society reported in 1999 (2) GLH 950 it has been held by this Court that while fixing GRV, the actual rent was required to be taken into consideration.

7. Under these circumstances, it cannot be said that any error was committed by the learned Judge while passing the impugned order.

8. Hence, the appeal is meritless. Therefore, dismissed.