

CO-OPERATIVE HOUSING SOCIETIES

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- (1) In the Bombay High Court in Writ Petition No.1612 Of 2022 in the matter of Late Bharat Jayantilal Patel (since deceased) through Legal Heir Smt. Minal Bharat Patel Vs. Deputy Commissioner of Income Tax and others, the Division Bench of the Bombay High comprising Justice Kamal Khata and Justice Dhiraj Singh Thakur quashed re assessment notice on the ground that permission under Development Agreement was given only for construction and that it does not amount to transfer under Income Tax Act.
- (2) Circular dated 31st March, 2023, the Inspector General of Registration and chief revenue Authority, Maharashtra has notified that stamp duty ready reckoner for market value of the properties for the year 2023-24 effective from 1st April, 2023 will be same as the year 2022-23. There is no change in the market value for 2023-24.
- (3) Maharashtra Land Revenue (Conversion of Occupancy Class-II and Leasehold lands into Occupancy Class-I lands) (Amendment) Rules, 2023 has been notified on 27th March 2023.

As per amended Rules, the extension to convert class 2 land Occupancy to class 1 Occupancy by paying old premium rates upto 7th March, 2024 has been provided.

The amended Rules states that any premium crossing more than Rupees one crore will have to be approved by the Revenue Ministry. This clause excludes the Co-operative Housing Societies from this condition.

However, any grant of land, which could not be constructed within the five years stipulated time for construction i.e. if there is lapse in this, then the Collector cannot approve such proposals and need to get government approval.

- (4) In the WRIT PETITION NO.702 OF 2023 of Paromita Purthan Vs. Municipal Corporation of Gr. Mumbai & Ors , Bombay High Court has held that appropriate place need to be designated in the housing societies to feed stray dogs.

The recent Rules notified by the Central Government namely, "The Animal Birth Control Rules, 2023" (for short '2023 Rules'), framed in exercise of powers conferred under Section 38 (1) and (2) and Clause (ea) of the Prevention of Cruelty to Animals Act, 1960, to submit that Rule 20 of such Rules, specifically provides for feeding of community animals. This rule inter alia provides that it shall be the responsibility of the 'Resident Welfare Association' or 'Apartment Owner Association' of the area to make necessary arrangement for feeding of the community animals residing in the premises or the area involving the person residing in that area or premises, who feed those animals or intend to feed those animals and provide care to street animals as a compassionate gesture. The rule also provides to designate feed spots which are mutually agreed upon, keeping in mind the number of the dog population and their respective territories, and that the feeding spots shall be far from children play areas, entry and exit points, staircase or in an area which is likely to be least frequented by children and senior citizen. It also provides to designate the feeding time depending on the movement of children, senior citizens, sports which are likely to be least frequented by children and senior citizens and that designated feeders are allowed to volunteer for the vaccination, catching and release of dogs to assist with the Animal Birth Control Program.

Clause 20 of the 2023 Rules has held that the society in question in the said proceedings would fall within the definition of "Apartment Owner Association" and would be required to comply with the provisions of sub-clauses (i) to (iv) of sub-clause 1 of Clause 20 of providing feeding spots and defining of food spots for community animals i.e. the stray dogs. There are constitutional safeguards even for non-humans.