

HIGH COURT OF CHHATTISGARH, BILASPUR

WRIT PETITION (C) NO. 999 OF 2015

Prakash Chandra Agrawal S/o Vishwadayal Agrawal, aged about 40 years, R/o Sheorinarayan, PO & PS Sheorinarayan, Tahsil & Block Pamgarh, District Janjgir-Champa (Chhattisgarh)

... Petitioner

Versus

1. State of Chhattisgarh, through Secretary, Department of Urban Administration & Rural Development, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur (Chhattisgarh)
2. The Collector, Janjgir, District Janjgir- Champa (Chhattisgarh)
3. The Chief Municipal Officer, Nagar Panchayat Sheorinarayan, District Janjgir- Champa (Chhattisgarh)
4. Nagar Panchayat, through its President, Nagar Panchayat Sheorinarayan, District Janjgir- Champa (Chhattisgarh)
5. Smt. Ram Bai Yadav W/o Latel Yadav, aged about 57 years, Bhoghapara, Sheorinarayan, District Janjgir-Champa (Chhattisgarh)

... Respondents

For Petitioner	:	Ms. Ruchi Nagar, Advocate, under instructions of Mr. Mateen Siddiqui, Advocate.
For Respondent-State	:	Mr. B. Gopa Kumar, Deputy Advocate General.

Hon'ble Shri Navin Sinha, Chief Justice
Hon'ble Shri Justice P. Sam Koshy

Order on Board

Per NAVIN SINHA, C.J.

22/06/2015

1. Heard Counsel for the Petitioner and the State.
2. The Petitioner is stated to be doing the business for transport of sand possessing three Hywa trucks.
3. Learned Counsel for the Petitioner submits that for the period 1.4.2015 to 31.3.2016 Respondents 3 and 4 have arbitrarily fixed the same amount of tax for sand transported through Hywa and Trucks. The capacity of sand that can be loaded on a Hywa and a Truck is different. There cannot be a common rate of tax for two different categories. It was further submitted that for the period 1.4.2013 to 31.3.2014 separate rates were fixed for Hywa and Truck as Rs.50/- and Rs.25/-. The next submission is that enhancement of the rates from Rs.50/- to Rs.100/- suddenly for the next financial year is exorbitant.

4. We find that the Petitioner has rushed to the Court directly without first representing before the authorities. The first principle for demand and refusal of relief is to approach the authorities first and then only the jurisdiction under Article 226 of the Constitution of India for judicial review may or may not be exercised.

5. We therefore dispose the Writ Petition with the observation that if the Petitioner files a representation before Respondents 3 and 4 within a period of four weeks from today, it shall be considered and disposed by a reasoned and speaking order within a maximum period of four weeks from the date of receipt and/or presentation of the representation.

6. The writ application stands disposed.

**Sd/-
(Navin Sinha)
Chief Justice**

**Sd/-
(P. Sam Koshy)
Judge**