IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5774 of 2012

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Shailendra Kumar Singh S/o Late Raghuraj Singh R/o Raghuraj Path, Chandmari Road, Circle No. 8a(C), Holding No. 833/1056, Patna

.... Petitioner/s

Versus

1. Patna Municipal Corporation through its Chief Executing Officer at Budha Marg, P.O.- GPO, P.S.-Kotwali, Distt. + Town- Patna
2. Chief Executing Officer Patna Municipal Corporation, Budha Marg, P.O.- GPO, P.S.-Kotwali, Distt.+Town- Patna
3. Executing Officer, Kankarbagh Circle Patna Municipal Corporation, New Tempo Stand, Kankarbagh, P.O.- Lohiyanagar, P.S.-Kankarbagh, Distt. + Town - Patna

.... Respondent/s

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Appearance:

For the Petitioner/s : Mr. Kuber Pathak, Advocate
Dr. Anshuman, Advocate

For the Respondent/s : Mr. Bishwa Bibhuti Kumar Singh, Adv.

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CORAM: HONOURABLE MR. JUSTICE JYOTI SARAN

ORAL ORDER

7 19-05-2016 Heard Mr. Kuber Pathak for the petitioner and Mr. Sanjay Prakash Verma for the Municipal Corporation.

The petitioner is aggrieved by the demand notice dated 06.1.2012 issued by the Senior Deputy Collector, Kankarbagh Circle, Patna Municipal Corporation and is in respect of arrears of holding tax for the period 1977-78 up to 2011-12 to the tune of Rs. 71,373/-. Although the petitioner claims succession of House No. 833/1056/424A, Circle No. 8A(C), Mohalla-Raghuraj Path, Chandmari Road in the Town and District of Patna and has also filed an application for mutation of his name in place of name of his father Late Raghuraj Singh consequent upon his death, which application forms part of Annexure-7 but when the Executive Officer has acted on the mutation application to direct the petitioner to pay the up to date holding tax and present himself along with relevant papers vide his notice dated 02.4.2011 present at page-24 of Annexure-7 series, he does not respond. In the circumstances the Corporation is left with no choice but to raise the impugned demand vide Annexure-8. The petitioner now questions the demand vide his objection present at Annexure-9 *inter alia* on grounds that it is addressed to a dead person and that he is not aware about the fixation of the holding tax.

Having heard learned counsel for the parties and in view of the own application of the petitioner seeking mutation of his name as present at Annexure-7 series read along with the notice of the Executive Officer dated 21.4.2011 requiring him to be present with relevant papers as well as documents supporting deposit of up to date holding tax, the objection raised by the petitioner against the demand notice is only taken to be rejected.

The writ petition is thus disposed of requiring the petitioner to respond to the notice dated 21.4.2011 issued by the Executive Officer, Kankarbagh Circle, Patna Municipal Corporation in respect of the application for mutation together with documents supporting his claim as well as receipt of deposit of up to date holding tax and whereupon the Executive Officer of the Corporation would proceed for mutation of the name of the petitioner in accordance with law. However in case the petitioner defaults on his obligation of deposit of tax then the Corporation would be at liberty to recover the amount outstanding against the petitioner in accordance with law.

(Jyoti Saran, J)

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