

**HIGH COURT OF CHHATTISGARH, BILASPUR**

**WPC No. 1354 of 2016**

- Bholanath Mukherjee S/o Late Radha Mohan Mukherjee, Aged About 64 Years R/o H.I.G. 11/ 349 Borsi, Ward No. 46, Durg, (Chhattisgarh)

**---- Petitioner**

**Versus**

1. State Of Chhattisgarh Through Secretary, Urban Administration, Mahanadi Bhawan, Mantralaya, Naya Raipur, (Chhattisgarh)
2. Municipal Corporation, Durg, Through Commissioner, Municipal Corporation, Durg, District Durg, (Chhattisgarh)
3. Revenue Officer, Municipal Corporation, Durg, District Durg, (Chhattisgarh)

**---- Respondent**

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|--------------------------|-----------------------------|
| For Petitioner           | Shri C. J. K. Rao, Advocate |
| For Respondent-State     | Ms. Astha Sharma, PL        |
| For Respondent Nos.2 & 3 | Shri D. L. Sahu, Advocate   |

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**Hon'ble Shri Justice Prashant Kumar Mishra**

**Order On Board**

**15/06/2016**

1. The petitioner has assailed the legality and validity of demand of property tax by notice (Annexure-P-1). The notice itself refers to the fact that the demand is on account of re-assessment under Section 138 (2) (3) of the Municipal Corporation Act, 1956 (for short 'the Act, 1956'), therefore, such an order/demand is appealable under Section 138 (4) of the Act, 1956.

2. In view of the availability of alternative remedy, the writ petition is disposed of with liberty to the petitioner to prefer an appeal before the Mayor-in-Council in accordance with the provisions contained under Section 138 (4) of the Act, 1956.

Sd/-

JUDGE

PRASHANT KUMAR MISHRA

Nirala