IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.7554 of 2016

Ismat Banow wife of Md. Abu Bashar, resident of Mohalla- Pathar-ki-Masjid, P.O. & P.S.- Sultanganj, Patna- 800006, District- Patna.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Department of Urban Development, Government of Bihar, New Secretariat, Patna.
2. The Patna Municipal Corporation, through its Town Commissioner, Buddha Marg, Patna.
3. The Town Commissioner-cum-Chief Executive Officer, Patna Municipal Corporation, Buddha Marg, Patna.
4. The Administrator, Patna Municipal Corporation, Patna.
5. The Executive Officer, Patna Municipal Corporation, Bankipur Circle, Patna.

.... Respondent/s

Appearance :

For the Petitioner	:	Mr. Rajesh Mohan, Advocate
For the State	:	Mr. Arvind Ujjwal, SC 25
For the PMC	:	Mr. Sanjay Prakash Verma, Advocate

CORAM: HONOURABLE MR. JUSTICE AHSANUDDIN AMANULLAH

ORAL JUDGMENT

Date: 10-04-2017

Heard learned counsel for the petitioner, State and the Patna Municipal Corporation.

2. Counter affidavit has been filed on behalf of the Patna Municipal Corporation.

3. The petitioner is aggrieved by the authorities of the Patna Municipal Corporation not accepting her application with

regard to fresh measurement and based thereon assessment of tax in terms of the Bihar Municipal Property Tax (Assessment, Collection and Recovery) Rules, 2013 (hereinafter referred to as the 'Rules').

4. Learned counsel for the petitioner submitted that as per the Rules, he may be permitted to submit, in the required proforma, measurement relating to her holding and the same be considered by the authorities in accordance with the Rules and other statutory provisions and, if required, actual measurement be made by the authorities in presence of the petitioner on any date fixed by the authorities and further that as the time has elapsed, whatever is the assessment, the same may be permitted to be paid in installments.

5. Learned counsel for the Patna Municipal Corporation took a fair stand and submitted that if the petitioner applies in the required statutory proforma within two weeks from today along with a copy of this order, the same shall be considered in accordance with law and the assessment shall be made and, if required, a fresh measurement would be done in the presence of the parties prior to such fixing of municipal tax.

6. Having considered the aforesaid, the writ petition stands disposed off with liberty to the petitioner to file her self assessment in the form/proforma prescribed under the statute within

two weeks from today along with a copy of this order before the respondent no. 5. If the same is done, it shall be considered and appropriate orders relating to assessment shall be passed. If the authorities feel that they may be required to go for actual measurement, the same shall be done after giving notice to the petitioner and in her presence, within three weeks thereafter. On the basis of such measurement, if required and done, the final assessment order shall be passed. If the petitioner prays that some indulgence be given to her in view the demand being heavy, of allowing the amount to be paid in 4-5 installments, the same shall be considered. The authorities shall also take into consideration the fact that the holding tax shall be assessed after bifurcating and taking into account the actual area which is used for the shop and the residential purpose, in accordance with Rules 3 and 4 of the Rules.

(Ahsanuddin Amanullah, J)

Anjani/-

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