NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WRIT PETITION (T) NO. 269 OF 2017

- Dr. Mrs. Vinita Nayak, W/o Dr. Ravishankar Nayak, aged 66 years, R/o 48 Arya Nagar, Ward No.13, Tehsil & District Durg (C.G.)

… Petitioner

Versus

1. State of Chhattisgarh, through Secretary, Department of Urban Development, Mahanadi Bhawan, Naya Mantralaya, Naya Raipur (C.G.)
2. Commissioner, Municipal Corporation, Durg (C.G.)
3. Collector, Durg, District Durg (C.G.)
4. Assistant Revenue Inspector, Nagar Palik Nigam, Durg, District Durg (C.G.)

… Respondents

For Petitioner	:	Mr. Shikhar Bakhtiyar, Advocate.
For Respondent-State	:	Ms. M. Asha, Panel Lawyer.
For Respondent-Corporation	:	Ms. Sharmila Singhai, Advocate.

Hon'ble Shri Justice P. Sam Koshy

Order on Board

09/08/2017

1. Challenge in the present writ petition is to the order dated 21.6.2016 (Annexure P-1) which is a demand notice for the difference of the property tax assessed by the Municipal Corporation, Durg in respect of the property belonging to the Petitioner.

2. The limited challenge in the present writ petition is, whether the enhancement of the property tax would be effective only from the financial year 2016-17 and whether it could be made effective for the year 2015-16, as per the order dated 31.8.2015 passed by the Principal Secretary, Government of Chhattisgarh, Urban Administration and Development Department, Raipur.

3. Learned Counsel for the Petitioner also relies to another letter issued by the Principal Secretary, Urban Administration and Development Department, which is Annexure P-5 to the writ petition, wherein from one of the clauses it reflects to be applicable from the financial year 2016-17.

Further submissions of the learned Counsel for the Petitioner is that immediately on receipt of the impugned demand notice, the Petitioner had been making repeated representation to the Respondents but till date no decision has been taken by them in the said reply/representation filed by the Petitioner.

4. Be that as it may, taking into consideration the order of the Principal Secretary, Urban Administration and Development Department, dated 31.8.2015 (Annexure P-5 and P-6), this Court is of the opinion that ends of justice would meet if the present writ petition is disposed of with a direction to Respondent No.2 to take a decision on the representation of the Petitioner particularly deciding whether the circular dated 21.6.2016 would be prospective or retrospective and also whether the said enhancement of the tax would be applicable from the financial year 2015-16 or whether it would be applicable from the financial year 2016-17.

5. The Petitioner can also file a fresh detailed representation supported with all relevant documents including Annexure P-5 and P-6 before the Commissioner within a period of 15 days from today and the Commissioner on receipt of the said representation shall decide the same within a further period of six weeks from the date of receipt of the said representation.

6. In the given facts and circumstances of the case, till the decision is taken by Respondent No.2 on the representation of the Petitioner, they shall not make any coercive step for the recovery of the property tax pursuant to the demand notice.

7. With the aforesaid directions, the writ petition stands disposed of.

Sd/-
(P. Sam Koshy)
Judge

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