IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.5915 of 2015

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Jagarnath Mandal @ Jaganath Mandal, son of Late Ram Sundar Mandal, resident of Mohalla - Yamuna Babu Phulwari, P.S.- Town , District Begusarai.

.... Petitioner

Versus

1. The State of Bihar
2. Collector, Begusarai.
3. Municipal Commissioner, Begusarai Municipal Corporation, Begusarai.

.... Respondents

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Appearance :

For the Petitioner/s	:	Mr. Amit Narayan, Advocate
		Mr. Manoj Kumar Sinha, Advocate
For the Respondent-State	:	Mr. Manish Kumar, Ac to GP-12

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CORAM: HONOURABLE MR. JUSTICE ASHWANI KUMAR SINGH

ORAL JUDGMENT

Date: 23-07-2018

Heard learned counsel for the petitioner and learned counsel for the State.

2. This writ petition has been filed by the petitioner for a direction to the respondent no.3, the Municipal Commissioner, Begusarai Municipal Corporation to accept the municipal tax of holdings of the petitioner bearing no.405 ward no. 12/32, Mohalla-Mungeriganj and 190 to 195 ward no.11/30, Mohalla-Kachahari Road, Begusarai township for the year

2012-2013, 2013-2014 and 2014-2015 without interest.

3. The contention of the petitioner is that the petitioner is owner of the aforestated holdings in the township of Begusarai. He had paid municipal tax to the municipality regularly upto 2011-2012. Thereafter, since no one turned up to collect the municipal tax for the period 2012-2013, 2013-2014 and 2014-2015 taxes for the said holdings could not be deposited. However, recently the Tax Collector visited the house of the petitioner and demanded the municipal tax together with interest of Rs.2500/-.

4. Learned counsel for the petitioner submitted that the petitioner was always vigilant in payment of municipal tax and it was only due to inaction on the part of the respondent-municipal corporation that the taxes for the period 2012-2013, 2013-2014 and 2014-2015 could not be deposited in time and, thus, the petitioner cannot be held liable for payment of any fine.

5. The contention raised on behalf of the petitioner cannot be accepted. Admittedly, the petitioner is defaulter in payment of municipal tax. In case, the law permits levy of fine for non-payment of municipal tax in time, this Court in exercise of its extraordinary writ jurisdiction cannot waive the same on the mere assertion of the petitioner that the Tax Collector did not come to his

house to collect the municipal tax in time for three years. It was for the petitioner to deposit the tax in time.

5. The writ petition being devoid of any merit, is dismissed.

(Ashwani Kumar Singh, J.)

Sanjeet/-

AFR/NAFR	NAFR
CAV DATE	NA
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