IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.22199 of 2014

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1. Sri Santosh Kumar Fit Kiriwala, Son of Late Shivdata Ram, Resident of Mohalla - Sadar Bazar, P.O. & P.S. - Jamalpur, District - Munger (Bihar).
2. Sri Lakhmi Sah Son of Late Bundi Sah, Resident of Mohalla - Keshopur (Dalhatta Road), P.O. & P.S. - Jamalpur, District - Munger (Bihar).

.... Petitioners

Versus

1. The State of Bihar through the Secretary, Nagar Vikash & Awash Vibhag, Government of Bihar, New Secretariat, Bailey Road, P.S. - Kotwali, P.O. & District - Patna (Bihar).
2. The Executive Officer, Nagar Parishad (Municipality) Jamalpur, P.S. - East Colony, P.O. - Jamalpur, District - Munger (Bihar).
3. The Chairman, Nagar Parishad Jamalpur, P.S. - East Colony, P.O. - Jamalpur, District - Munger (Bihar).

.... Respondents

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Appearance :

For the Petitioners	:	Mr. Kumar Kamal Nayan, Advocate
For the State	:	Mr. Anirudh Kumar Singh, AC to GP-25
For Corporation	:	Mr. Rakesh Kumar Sinha, Advocate

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CORAM: HONOURABLE MR. JUSTICE ASHWANI KUMAR SINGH

ORAL JUDGMENT

Date: 29-10-2018

Heard learned counsel for the petitioners, learned counsel for the State and learned counsel for the Jamalpur Nagar Parishad.

2. In the instant writ petition, the petitioner has questioned the demand issued by the Executive Officer, Jamalpur Nagar Parishad dated 09.07.2013, which relates to the arrears of holding tax

pending since 2003-2004 upto 2012-13.

3. Learned counsel appearing for the respondent Nagar Parishad has raised a preliminary objection regarding maintainability of the writ petition on the ground of availability of an equally efficacious statutory remedy, as provided under Section 141 of the Bihar Municipal Act, 2007 (for short 'the Act').

4. Section 141 of the Act provides that any person who is dissatisfied with the amount assessed upon him or the valuation or assessment of any holding, or who disputes his occupation of any holding, or his liability to be assessed, may apply to the Chief Municipal Officer or an officer empowered in this behalf by the State Government to review the amount of assessment or valuation or to exempt him from the assessment or tax.

5. Since the power of review has been conferred by law specifically under Section 141 of the Act, I find substance in the objection raised by the respondent regarding maintainability of the writ petition.

6. Accordingly, in view of availability of an equally efficacious statutory remedy to the petitioners for redressal of their grievance, I am not inclined to entertain the present writ petition. It is dismissed, accordingly.

7. However, the petitioners would be at liberty to avail of

the remedy under Section 141 of the Act. In case, any such petition for review is filed by the petitioners before the competent authority within six weeks from today, the same shall be considered on merits and limitation, if any, shall be deemed to be condoned.

(Ashwani Kumar Singh, J.)

Kanchan/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	31.10.2018
Transmission Date	NA