

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 7950 of 2011

South Eastern Coalfields Limited, Korba, Area through its Chief General Manager, Korba, Colliery, District Korba (C.G.)

---- Petitioner

Versus

1. State of Chhattisgarh, through Secretary, Department of Urban Administration, Mantralaya, D.K.S. Bhawan, Raipur (C.G.)
2. Municipal Corporation, Korba through its Commissioner, Korba (C.G.)

---- Respondents

For Petitioner	:	Mr. Vikram Sharma on behalf of Mr. Shailendra Shukla, Advocate.
For Respondents	:	Mr. Anand Dadariya, Dy. G. A.

Hon'ble Shri Justice Sanjay K. Agrawal

Order On Board

29/06/18

1. Learned counsel for the petitioner would submit that the demand notices for retrospective levy has been issued to the petitioner on 21.07.2011 (Annexure – P/1) and 15.12.2010 (Annexure – P/2) by respondent No.2 – Municipal Corporation, Korba which is unsustainable and bad in law.
2. On the other hand learned State counsel would support the order impugned and submit that the demand notice is nothing but a demand of compliance of property tax which was payable by the petitioner.
3. I have heard learned counsel for the parties and perused the impugned notices with utmost circumspection.
4. Be that as it may, the petitioner would be at liberty to raise the plea / make representation before the respondent No. 2 - Municipal Corporation, Korba who, in turn, shall consider and decide the petitioner's representation strictly in accordance with law, expeditiously, preferably within a period of

four weeks from the date of receipt of copy of this order keeping in view the decision rendered by this Court in **Steel Authority of India Limited v. State of Chhattisgarh**¹, decided on 22.01.2018.

5. However, the petitioner would be free to approach the Court if any adverse order is passed against him.

6. With the aforesaid observation, the writ petition stands finally disposed of. No order as to cost(s).

SD/-

(Sanjay K. Agrawal)
Judge

Priyanka