

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**WPT No. 116 of 2013**

South Eastern Coalfields Limited, through the General Manager, SECL,
Chirmiri Area, Tahsil Post and Thana Chirmiri, District Koriya, C.G.

---- **Petitioner****Versus**

1. State of Chhattisgarh, through the Secretary, Department of Urban Administration and Development, Government of Chhattisgarh, Mantralaya Mahanadi Bhawan, Naya Raipur (C.G.)- 492002
2. Municipal Corporation, Chirmiri, through the Commissioner, Municipal Corporation, Chirmiri, District Koriya (C.G.)

---- **Respondents**

For Petitioner	:	Dr. N. K. Shukla, Sr. Adv. With Mr. Shailendra Shukla, Advocate.
For Respondent	:	Mr. Sourabh Sharma, Advocate.
For Respondents/ State	:	Mr. D. R. Minj, Dy. G. A.

Hon'ble Shri Justice Sanjay K. Agrawal**Order On Board****05/04/18**

1. Learned counsel for the parties would jointly submit that this writ petition is covered by the decision rendered by this Court in WPT No. 4 of 2012, **Steel Authority of India Limited v. State of Chhattisgarh**, decided on 22.01.2018 in which this Court has held as under :-

“7. Rule-11 of the Chhattisgarh Municipality (Determination of annual letting value of building / lands) Rules, 1997 (hereinafter referred to as 'the Rules, 1997') clearly envisages the provisions as to in what manner the Authorities would proceed if they find the self assessment made by the Institution to be not satisfactory.

8. Now, in the instant case, counsel appearing for the respondents, on a query being put to them fairly accept that no show cause notice or for that matter compliance of Rule-11 having been undertaken by the respondents before issuance of impugned demand notice Annexure P-12.

9. Under the aforesaid factual matrix of the case, this Court is of the opinion that the impugned demand notice dated 21.10.2011 Annexure P-12 is not tenable and the same is accordingly set aside / quashed reserving liberty to respondent No. 2 to initiate appropriate proceedings as per Rule-11 of the Rules 1997 and pass a fresh order thereafter.

10. The writ petition thus stands allowed. The impugned demand notice stands quashed with liberty to the respondents to the extent stated above.”

2. Accordingly, the writ petition is disposed of in terms of the aforesaid decision of this Court and the impugned demand notices Annexure – P/1 to P/6 are hereby quashed. However, the respondents would be at liberty to initiate proceedings as per Rule-11 of Rules 1997. No cost(s).

Sd/-

(Sanjay K. Agrawal)
Judge