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**HIGH COURT OF CHHATTISGARH AT BILASPUR**

**Writ Petition (T) No. 64 of 2017**

Jai Singh Agrawal S/o Late Ram Kumar Agrawal, aged about 50 years, Member of Legislative Assembly, R/o Agrasen Marg Thana and Post Tehsil and Korba, District Korba, Chhattisgarh 495677

**---- Petitioner**

**Versus**

1. State of Chhattisgarh through the Secretary, Department of Urban Administration and Development, Mantralaya, Mahanadi Bhawan, Naya Raipur Chhattisgarh
2. Municipal Corporation, Korba through the Commissioner, Municipal Corporation Korba, District Korba Chhattisgarh

**---- Respondents**

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For Petitioner : Dr. N. K. Shukla, Sr. Advocate along with Vikram Sharma, Advocates

For Respondent no.2: Shri B. D. Guru, Advocate

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**Hon'ble Shri Justice P. Sam Koshy**

**Order On Board**

**03/08/2018**

The substantial challenge made by the petitioner in the present writ petition is to the order dated 01.04.2016 Annexure P-1 passed by the Commissioner, Municipal Corporation, Korba whereby the respondent no.2 has published a fresh enhanced rate of property tax to be levied on properties within the limits of respondent no.2 Corporation.

**2.** Counsel appearing on either side fairly make a submission that the issue involved in the present writ petition has already stands decided by this Court in WPT No. 02 of 2018 dated 19.06.2018 in the case of

Steel Authority of India Limited, Bhilai Steel Plant, Bhilai Vs. State of Chhattisgarh and others. That the High Court has already held that such orders issued by the Municipal Corporation on the basis of the memo of the State Govt. dated 31.08.2015 is without jurisdiction and has quashed such orders so far as the Municipal Corporation, Bhilai is concerned.

**3.** Counsel appearing for the parties submit that except the fact that the present dispute pertains to Municipal Corporation, Korba and the aforesaid WPT No. 2 of 2018 was pertaining to Municipal Corporation, Bhilai, the factual averments, grounds and contentions raised by either side are similar if not identical.

**4.** Given the fact that since this Court has already decided an identical issue and has held such order of enhanced rate of property tax to be bad in law, this Court is also inclined to take a similar view. Thus, the present writ petition also deserves to be and is accordingly allowed to the extent that the impugned order Annexure P-1 is held to be bad in law and the same deserves to be and is accordingly set aside. The writ petition stands allowed in terms of the order dated 19.06.2018 passed in WPT No. 02/2018.

**5.** This writ petition though is being decided in similar terms to the order dated 19.06.2018 passed in WPT No. 2/2018, it is however ordered that the cost imposed in the said writ petition would not be applicable or imposed in the present case.

**Sd/-**
(**P. Sam Koshy**)
**Judge**

Bhola