IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.9236 of 2015

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1. Bhawani Devi, wife of late Murlidhar Meharai, Resident of Mohalla-Dharamshala Road, P.S. Jamalpur, District Munger
2. Basudev Puri, son of late Mahabir Prasad Puri, Resident of Mohalla-Nayagaon, P.S. East Colony, District Munger.
3. Santosh Kumar Sanghai, son of late Dwarika Prasad Sandhai, Resident of Mohalla-Dharmshala Road P.S. Jamalpur, District Munger.

... ... Petitioner/s

Versus

1. The State Of Bihar through the Chief Secretary, Government of Bihar, Old Secretariat, Patna.
2. The Principal Secretary Ministry of Urban Development, Government of Bihar, New Secretariat, Patna.
3. The District Magistrate Munger.
4. The Chairman,Nagar Parishad, Jamalpur.
5. The Executive Officer, Nagar Parishad, Jamalpur.
6. The Sub Divisional Officer, Sadar, Munger,

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Ms.Sushmita Mishra, Adv.
		Mr. Kumar Kamal Nayan, Adv.
For the State	:	Mr. Anil Kumar, AC to SC-8
For the Respondent no.4	:	Mr.Rakesh Kumar Sinha, Adv.

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD

ORAL ORDER

3 11-04-2019 This writ application has been preferred seeking quashing of the order dated 07.03.2013 by which re-assessment has been done by the respondents and the petitioner has been held responsible to pay the Municipal Taxes at the rate of 32.5%.

Although this Court has been called upon to look into the legality and validity of the re-assessment order, but this Court finds that the petitioners have moved this Court under Article 226 of the Constitution of India by ignoring the statutory remedy available to the petitioners under Section 141 of the Bihar

Municipal Act, 2007 as also that the petitioners have a remedy of appeal available under Section 143 of the Bihar Municipal Act, 2007.

Learned counsel for the State has raised preliminary objection in reference to the aforesaid provisions. It has been specifically stated in the counter affidavit that if the petitioners have any grievance about the taxes, then they may file an appropriate objection under Section 141 of the Bihar Municipal Act, 2007 and get it reduced.

In view of the alternative remedies available to the petitioners, learned counsel for the petitioners submits that the petitioners would be advised to avail the alternative statutory remedies.

This writ application is disposed off with liberty to the petitioners to seek their remedies available under the relevant Statute as have been pointed out in the counter affidavit. In case the question of limitation arises the competent authority shall consider the same keeping in mind that the petitioners were pursuing their remedy before this Court.

(Rajeev Ranjan Prasad, J)

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