

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.23287 of 2013

Mrityunjay Singh S/O Late Sheodeep Singh Resident Of Gayatri Bhawan,
Ashok Nagar, Road No. 11, Kankarbagh Colony, P.S- Kankarbagh, Patna- 20,
District- Patna

... .. Petitioner/s

Versus

1. Patna Municipal Corporation, Maurya Lok, Patna.
2. The Commissioner, Patna Municipal Corporation, Patna.
3. The Additional Commissioner, Patna Municipal Corporation, Patna
4. The Executive Officer, Patna Municipal Corporation.
5. The Tax Officer, Patna Municipal Corporation, Patna.
6. The Tax Assistant, Kankarbagh Circle, Patna Municipal Corporation, Patna.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr.Jagdish Prasad Singh, Adv
For the Respondent/s : Mr. Prasoon Sinha, Adv

CORAM: HONOURABLE MR. JUSTICE S. KUMAR
ORAL JUDGMENT

Date : 20-05-2019

Heard learned counsel for the parties.

2. This writ petition has been filed by the petitioner for directing the respondent-Patna Municipal Corporation to mutate the name of petitioner in Mutation Case No. 8A/11-12 with respect to Circle No. 8A, Holding No. 3865A/01(New) 2889A/4 (Old) as well as for setting aside order dated 18.09.2013 passed in Appeal No. 7/2013 passed by Additional Commissioner, Patna Municipal Corporation, dismissing the appeal as time barred.

3. Vendor of petitioner Dinesh Choubey had purchased



a land measuring 1 Katha 15 Dhurs appertaining to Thana No. 24, Tauzi No. 167, Khata No. 2, Survey Plot No. 239 (part) under Changar Mauza Mahal Mohammadpur, Pakauli in the year 1979 through registered sale deed.

4. After purchase Vendor of petitioner came in possession over his purchased land which was mutated in his name and after obtaining permission and approval of the map, constructed one storey building measuring 1020 Sq. Ft. and same was numbered as Circle No. 8A(part) (holding no. 2889A/4) (Old)/3865A/1 (New) under Kankarbagh Circle.

5. Petitioner purchased above holding with land through registered sale deed dated 08.05.2010 from said Dinesh Choubey and applied for mutation of aforesaid plot and building with requisite fees and Mutation Case No. 8A/11-12 was initiated in Kankarbagh Anchal and petitioner was directed by notice dated 30.04.2011 to appear before the Executive Officer with required documents on 30.05.2011. However, petitioner was directed to appear before the Commissioner of Corporation as entry in the records needed correction which can be done only after approval of Municipal Commissioner and, accordingly, petitioner submitted a representation which was treated as Municipal Appeal No. 7/2013 and petitioner was



issued notice to appear on 18.09.2013, however, appeal was dismissed by order dated 18.09.2013 by the Additional Commissioner of Corporation as time barred.

6. Counter affidavit has been filed on behalf of Patna Municipal Corporation in which it has been admitted that petitioner Mrityunjay Kumar Singh after purchase of the land and building from Dinesh Choubey through a registered sale deed applied for mutation in his name in the year 2011.

7. The annual holding tax of the land and the building had been calculated and fixed @ Rs. 19,600/- per year from the year 1995-1996. Petitioner had submitted an application before the Commissioner, Patna Municipal Corporation, to remove the discrepancies in the official records with respect to holding tax so that name of petitioner could be mutated giving rise to Appeal No. 7/2013 which was dismissed by the Additional Commissioner, PMC as time barred.

8. It has been further stated that mutation case was considered afresh and after recalculation of holding tax, discrepancies have been rectified by modifying the annual holding tax from Rs. 19,600/- per year to Rs. 4262/- per year from 01.01.1996 and necessary rectification has been approved on 06.04.2017 by the Municipal Commissioner and same was



informed by letter dated 06.04.2017 to the petitioner to deposit the holding tax as per modified tax fixed @ Rs. 4262/- per year from 1995-96 so that further steps could be taken with respect to mutation of the name of petitioner in place of his Vendor Dinesh Choubey.

9. The counsel for the petitioner states that he is ready to pay the modified holding tax as determined by the Patna Municipal Corporation and his grievance stood redressed. Petitioner is at liberty to pay the modified holding tax as determined by the Patna Municipal Corporation with respect to his land and building which has been made effective from 01.01.1996 and get his name mutated in place of his Vendor.

The writ petition is disposed of.

(S. Kumar, J)

ranjan/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	25.05.2019
Transmission Date	NA

