

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 45 of 2017

South Eastern Coal Field Limited Through The General Manager (P & A) Power Of Attorney Holder On Behalf Of Chairman-Cum-Managing Director, Seepat Road, Bilaspur Chhattisgarh.

---- Petitioner

Versus

1. State Of Chhattisgarh Through The Secretary, Urban Administration And Development Department, Mahanadi Bhawan, Mantralaya, New Raipur Chhattisgarh.

2. The Municipal Corporation, Korba, Through The Commissioner, Municipal Corporation, Korba Chhattisgarh.

--- Respondents

For petitioner- Shri Goutam Khetrapal, Advocate.
For State/respondent No.1- Shri Alok Bakshi, Addl. A.G.
For respondent No.2- Shri B.D. Guru, Advocate.

Hon'ble Shri Justice Goutam Bhaduri

Order

15/07/2019

Heard.

1. The substantial challenge in this writ petition is no more *res-integra* as the issue has been decided in WPT No.02/2018 dated 19/06/2018 in case of Steel Authority of India Limited, Bhilai Steel Plant, Bhilai Vs. State of Chhattisgarh and others. On the basis of the memo of the State Government dated 31/08/2015 wherein different Municipal Corporation has imposed tax which was held to be bad in law.

2. Learned counsel do not dispute the fact that Annexure P-1 dated 2/03/2017 in the instant case has been issued on the basis of letter dated 31/08/2015 wherein Municipal Corporation, Korba has called to pay fresh enhanced rate of property tax to be levied on the properties of the petitioner within limits of the Corporation i.e. respondent No.2. Learned counsel do not dispute the fact that similar issue has been decided in

WPT No.02/2018 dated 19/06/2018.

3. Since the facts and the issue involved in this case has already been decided on the basis of the memo issued by the State Government, enhanced property tax cannot be charged and was held to be bad in law and similar issue is also involved in this case, this court is also inclined to take a similar view. This present petition therefore deserves to be and is accordingly allowed to the extent that Annexure P-1 which was issued on the basis of the memo of the State Government is bad in law. Memo 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. It is further made clear that cost imposed in WPT No.02/2018 shall not be part of order of this final adjudication and would not be applicable to this case.

Sd/-

(Goutam Bhaduri)

JUDGE