

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13170 of 2010

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Advertisers Welfare Association, through its General Secretary, Kaushal Kishore, S/o Late Yamuna Singh, having its office at 106, Jagtarni Tower, Jamal Road, P.S.- Gandhi Maidan, Distt.- Patna

... .. Petitioner/s

Versus

1. The State Of Bihar through the Principal Secretary, Urban Development Department, Bihar, Patna
2. The Principal Secretary, Urban Development Department, Government of Bihar, Patna
3. The Principal Secretary, Finance Department, Government of Bihar, Patna
4. The Patna Municipal Corporation, Patna through the Municipal Commissioner, Patna
5. The Municipal Commissioner, Patna Municipal Corporation, Patna
6. The Commissioner, Commercial Taxes, Govt. of Bihar.
7. The Secretary, Commercial Taxes, Govt. of Bihar.
8. The Assistant Commissioner (Upayukta), Commercial Taxes, Govt. of Bihar.

... .. Respondent/s

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Appearance :

For the Petitioner/s :

For the Respondent/s :

Mr.AAG 11

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE S. KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

9 08-09-2020

Petitioner has prayed for the following relief/s:

- I. For issuance of an appropriate writ for holding and declaring ultra vires and bad in law the provision as contained in sections 127(1(f) and 147 of “The Bihar Municipal Act 2007”.
- II. For issuance of an appropriate writ of Mandamus for preventing the Respondent authorities to extract any Tax/Royalty on advertisement under section 147 of “The Bihar Municipal Act 2007.”



III. For issuance of an appropriate writ of Mandamus for refunding the Tax/Royalty so collected by the Municipal Authorities.

IV. For issuance of any appropriate writ order/s or direction/s granting any other relief/s for which your lordships may deem fit in the facts and circumstances of the case stated hereinafter.”

Despite repeated calls, none has entered appearance on behalf of the petitioner. Link for hearing already stands sent to learned counsel for the petitioner.

From the record it could not be inferred as to how Bihar Municipal Act, 2007 can be said to be ultra vires.

The issue is with regard to imposition of tax on the advertisements displayed within the municipal limits of Patna. With the passage of time, as argued on behalf of the State, the issue having become infructuous, we dispose of the petition reserving liberty to the petitioner to approach the authorities, on the same and subsequent cause of action, if so required.

Interlocutory application, if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

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