

HIGH COURT OF CHHATTISGARH AT BILASPUR**WPT No. 64 of 2020**

1. Bharat Sanchar Nigam Limited Through General Manager, Bsnl, Telecom District Durg, Dursanchar Bhawan , Bsnl, Patel Chowk Durg District Durg Chhattisgarh., District : Durg, Chhattisgarh

---- Petitioner**Versus**

1. The State Of Chhattisgarh Through Secretary, Department Of Urban Administration Department , Mahanadi Bhawan, Atal Nagar, Nawa Raipur, Raipur District Raipur Chhattisgarh.
2. The Commissioner Municipal Corporation , Bhilai District Durg Chhattisgarh.
3. Deputy Commissioner Municipal Corporation, Bhilai District Durg Chhattisgarh
4. Property Tax Officer Municipal Corporation , Bhilai District Durg Chhattisgarh.,

-----Respondents

For Petitioner	:	Mr. A.K. Prasad, Adv.
For State/Respondent	:	Mr. Jitendra Pali, Dy. A.G.
For Municipal Corporation	:	Mr. H.B. Agrawal, Sr. Advocate along with Mr. Pankaj Agrawal, Advocate

Hon'ble Shri Justice P. Sam Koshy**Order on Board****25/06/2020**

1. Challenge in the present writ petition is to the order passed by the Commissioner, Municipal Corporation, Bhilai dated 11.02.2020 in respect of an objection raised under Section 147 of the Municipal Corporation Act, pertaining to the property tax assessed by the Corporation.
2. The present case is the second round of litigation. The counsel for the petitioner on an earlier occasion also had approached this Court vide WP(T) No. 144 of 2019. The said writ petition was disposed of on 04.12.2019, at the instance of the Counsel for the Municipal Corporation who had submitted that the objections under section 147 preferred by the petitioner shall be considered and decided within a period of 60 days. Pursuant to the disposal of the said writ petition,

the respondent-Municipal Corporation has now passed the impugned order dated 11.02.2020

3. At the outset, this Court is of the opinion that the writ petition would not be maintainable for the reason that the objections decided under Section 147 is one which are appealable under Section 149 of the Municipal Corporation Act. Counsel for the Petitioner ought to have preferred an appeal before the concerned District Judge challenging the order dated 11.02.2020.
4. In view of the fact that there is a statutory alternative remedy available, the writ petition as such would not be maintainable.
5. At this juncture, the Learned Counsel for the Petitioner prays for a short period of time within which he be permitted to prefer an appeal before the concerned District Judge and meanwhile, the respondent may not take any coercive steps/action.
6. This request of the Counsel for the petitioner is not opposed by the Learned Sr. Counsel appearing for the Municipal Corporation.
7. Accordingly, the writ petition stands dismissed as not maintainable, however the petitioner is granted three weeks time to prefer an appeal u/s 149 starting from today. For this 21 days, the respondent-Corporation shall not initiate any coercive steps/action against the petitioner or recovering the amount as assessed by them.
8. With the above observation the writ petition thus stands rejected.

Sd/-

(P. Sam Koshy)
Judge