

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1776 of 2000

1. Jugal Kishor Sahu, Son of Late Sone Lal Sah, Resident of Ward No. 11, Mahabir Asthan, Rosera P.S. rosera, District Samastipur.
2. Ram Chandra Sahni, Son of Late Faguni Sahni, Resident of Ward No. 11, Mahabir Asthan, Rosera, P.S. Rosera, District Samastipur.
3. Dilip Prasad, Son of Harihar Lal, Resident of Ward No.11, Mahabir Asthan, Rosera, P.S. Rosera, District Samastipur.
4. Arvind Prasad, Son of Harihar Lal, Resident of Ward No. 11, Mahabir Asthan, Rosera P.S. Rosera, District Samastipur.
5. Satish Prasad, Son of Harihar Lal, Resident of Ward No. 11, Mahabir Asthan, Rosera P.S. Rosera, District Samastipur.
6. Dhurub Thakur, Son of Late Ram Kishun Thakur, Resident of Ward No. 11, Mahabir Asthan, Rosera, P.S. Rosera, District Samastipur.
7. Md. Asmaul, Son of Md. Halim, Resident of Ward No. 11, Mahabir Asthan, Rosera P.S. Rosera, District Samastipur.
8. Upendra Raut, Son of Late Raj Kumar Rout, Resident of Ward No.6 Rosera, P.S. Rosera, District Samastipur.

... .. Petitioner/s

Versus

1. The State of Bihar, Bihar.
2. The District Magistrate, Samastipur.
3. The Special Officer, Rosera Municipality, Rosera District Samastipur.
4. The Assessment Officer, Rosera Municipality Rosera District Samastipur.
5. Sub Divisional Officer, Rosera, District Samastipur.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Sandeep Mishra, Advocate
For the Rosera Municipality	:	Mr. Abhay Shankar Singh, Advocate
		Mr. Barun Kr. Singh, Advocate.
For the State	:	Mr. Ajay Kumar, AC to GP 4

CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI

ORAL JUDGMENT

Date : 18-11-2021

In the instant petition, petitioner has sought for following relief/reliefs:



“That, by this application, the petitioners are invoking the Writ jurisdiction of the Hon’ble Court for issuance of a rule in the nature of a Writ of Mandamus for restraining the respondents from realising the tax on the basis of revised assessment as the said revised assessment has been found to be wholly arbitrary, capricious and mala fide in as much as the learned Counsel appearing for the Rosera Municipality has conceded before this Hon’ble Court while defending the respondents in C.W.J.C. No. 7594 of 1996 that the said revised assessment is not in accordance with the concerned rules nor the relevant guidelines has been adhered to as will be borne out from the order dated 9/2/1998 passed in the above mentioned C.W.J.C. No. 7594 of 1996 by this Hon’ble Court and further prayer is for issuance of a Rule in the nature of a Writ of mandamus for holding that the respondents have no authority in law to realise education cess and health cess in the absence of any Statute authorising the respondents authorities for realisation of education cess and health cess which are also being realised by the State government and hence initiation of Certificate proceedings is wholly illegal and without jurisdiction against the petitioners.”

Question for consideration is whether revised assessment proceedings of the respondents could be restrained or not. Perusal of the writ papers, it is evident that in an identical situation in CWJC No. 7594 of 1996 this Court has held that revised assessment was not in accordance with the relevant provisions and guidelines.

In the light of the aforesaid order the instant petition stands disposed restraining the respondent in implementation of revised assessment insofar as petitioner is concerned. If the official



respondents intend to re-notify revised assessment in accordance with law, there is no bar or prohibition to undertake revised assessment in accordance with the relevant rules or guidelines. In the event of passing any revised assessment order, petitioner shall be notified by issuing notice and on receipt of reply to the notice the official respondents were permitted to give effect to the revised assessment to be notified.

With the above observation, petition stands disposed of.

(P. B. Bajanthri, J)

GAURAV S./-

AFR/NAFR	
CAV DATE	
Uploading Date	
Transmission Date	

