

IN THE HIGH COURT OF JUDICATURE AT PATNA
Letters Patent Appeal No.1197 of 2018

In
Civil Writ Jurisdiction Case No.5915 of 2015

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Jagarnath Mandal @ Jaganath Mandal, Son of late Ram Sundar Mandal
resident of Mohalla - Yamuna Babu Phulwari, P.S.- Town , District Begusarai.

... .. Appellant/s

Versus

1. The State of Bihar.
2. The Collector, Begusarai.
3. Municipal Commissioner, Begusarai, Municipal Corporation, Begusarai.

... .. Respondent/s

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Appearance :

For the Appellant/s : Mr. Manoj Kumar Sinha, Adv.

For the Respondent/s : Mr. Yogendra prasad sinha -AAG7

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CORAM: HONOURABLE MR. JUSTICE ASHUTOSH KUMAR

and

HONOURABLE MR. JUSTICE ANJANI KUMAR SHARAN

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE ASHUTOSH KUMAR)

Date : 28-02-2022

Heard Mr. Manoj Kumar Singh, learned advocate for the
appellant and Mr. Rakesh Ambastha for the State.

The appellant had come up with a request before the
learned Single Judge for directing the Municipal Commissioner,
Begusarai Municipal Corporation, to accept the municipal tax of
the holdings of the petitioner for the years 2012-13, 2013-14 and
2014-15 without interest or fine.

It was the case of the appellant that he had been paying
the municipal tax regularly up-till 2011-12 whereafter, nobody
came to collect the municipal tax and, precisely, for this reason,



the tax could not be deposited for which the blame could not have been saddled upon the appellant solely.

The learned Single Judge rejected the aforesaid contention on the ground that the appellant had been a defaulter in payment of municipal tax and there was nothing on record to indicate that somebody from the Corporation, who used to collect tax from the appellant, did not collect the same for three consecutive years.

The learned single Judge took note of the fact that law permits levy of fine for non-payment or delayed payment of municipal tax and such authority of the Corporation could not have been undermined by an order passed under the writ jurisdiction.

There is no reason for us to interfere with the order passed by the learned Single Judge.

The appeal stands dismissed.

(Ashutosh Kumar, J)

(Anjani Kumar Sharan, J)

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AFR/NAFR	NAFR
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