IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.73 of 2019

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Kabir Math Situated in Ward no.9/10, Mohalla-Kajichak, P.O./P.S.-Barh, Distirct-Patna through its Karta/ Trustee, namely, Mahanth Ramanand Das, Chela of Late raghunath Ds, residing at Kabir Math Kajichak, Barh, P.O./P.S.-barh, District-Patna.

... ... Petitioner/s

Versus

1. Nagar Parishad, Barh, P.O./P.S.-Barh, District-Patna thtough its Executive Officer.
2. The Executive Officer, Nagar Parishad, barh, P.O./P.S.-Barh Distirct-Patna
3. The Tax Assessment/ Fixation Officer Nagar Parishad, Barh, P.o./P.S.-Barh, Distt.-Patna
4. The State of Bihar, through the Principal Secretary, Urban development Dept., Bihar, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Sidhendra Narayan Singh, Advocate

For the Respondent/s : Mr. Kumar Lalit, Advocate

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CORAM: HONOURABLE MR. JUSTICE RAJIV ROY

ORAL ORDER

3 11-07-2023 **I.A. No.01 of 2021**

An interlocutory application has been preferred challenging the memo no.1028 dated 19.08.2021 by which the petitioner has been directed to pay Rs.28,12,192/- within a week against the 106 commercial units on rent as holding tax due assessed for the Financial Years 2007-08 till 2020-21 (Annexure-14 of the petition).

In view of the submissions put forward by the learned counsel for the petitioner not opposed by the respondents, the I.A. No.01 of 2021 is allowed.

CWJC No.73 of 2019

The petitioner is aggrieved by the order dated 30.08.2018 passed by the Executive Officer, Nagar Parishad, Barh in Case No.01/2015 (Annexure-13 to the petition) by which vide a reasoned order holding that the petitioner 'Math' is having multiple shops on the National Highway-31 near Savera Cinema Hall from which rent is/are being realized, the tax was imposed upon it.

As stated above, the interlocutory application has been preferred by which the amount has also been provided to be paid and now the same has also become part of the prayer for quashing it.

Learned counsel for the petitioner submits that though the shops in question are there, there is no clarity about the amount/tax that has been imposed upon it and it is not clear that the 'Math's prayer for some exemption has been consistent or not before specifying the tax details. He further submits that if a fresh assessment is made and a practical instalment is/are decided, the petitioner will have no objection is making payment.

In view of the said fair submission put forward by the learned counsel for the petitioner not opposed by the respondent Nagar Parishad, Barh, this Court disposes of the writ petition with the following direction:

(i) the petitioner will approach the respondent no.2, the Executive Officer, Nagar Parishad, Barh with all the documents/reasons to satisfy on the exemption that it wants on the shops on which the taxes have been imposed within a period of four weeks from today;

(ii) if such prayer/representation with all the documents are presented before the respondent no.2, he/she shall be given personal hearing and thereafter the amount will be calculated and the assessment chart will be provided to the petitioner and a decision will be taken within the period of next two months from the date of representation;

(iii) while deciding the matter, the Executive Officer, Nagar Parishad, Barh shall consider his further prayer to waive of the interest part;

(iv) while calculating the tax, the respondent no.2 shall see to it that a reasonable installment is made so that the petitioner is able to pay the tax imposed as it will be coming to the coffers of the Nagar Parishad, Barh.

The writ petition is accordingly disposed of with the aforesaid observations.

(Rajiv Roy, J)

Prakash Narayan /-

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