

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11576 of 2017

=====

Rupesh Kumar Son of Sri Kuldip Mandal, Resident of Village-Laxmanpur,
P.S.-Jamalpur, District-Munger.

... .. Petitioner/s

Versus

1. The State Of Bihar through the Principal Secretary, Urban Development Department, Govt. of Bihar, Patna.
2. The District Magistrate, Munger.
3. The Sub-Divisional Officer, Munger.
4. The Executive Officer, Nagar Parishad, Jamalpur (Munger).

... .. Respondent/s

=====

Appearance :

For the Petitioner/s : Mr. Ambika Bhagat, Advocate
For the Respondent/s : Mr. Kinkar Kumar, SC-9, Advocate

=====

CORAM: HONOURABLE MR. JUSTICE SATYAVRAT VERMA
ORAL ORDER

3 20-03-2023 Heard learned counsel for the petitioner, learned counsel for the State and learned counsel appearing for the Nagar Parishad, Jamalpur, Munger.

The present writ application has been filed seeking quashing of the Demand Notice contained in Letter No. 3017 dated 05.09.2016 issued by the Executive Officer, Nagar Parishad, Jamalpur, Munger (respondent no. 4) whereby the petitioner has been asked to pay holding tax with interest of Rs. 2,12,345/- for the period 1999-2000 to 2016-2017 March with respect to the Building No. 1 situated at Jamalpur Ward No. 36 standing in the name of Neelam Devi.

The learned counsel for the petitioner submits that it



absolutely does not stand to reason as to how the said demand notice has been issued, it is next submitted that the property in question was sold by the mother of the petitioner in favour of Geeta Devi by a registered sale deed in the year 2001 (*Annexure-2*), it is next submitted that Geeta Devi after purchasing the land got the property mutated in her name and the said fact was brought to the notice of the Executive Officer, Nagar Parishad, Jamalpur, Munger by letter dated 05.12.2013 (*Annexure-5*) to the writ application.

The learned counsel for the petitioner thus submits that when the property in question already stands sold in favour of Geeta Devi and Geeta Devi got her name mutated over the property then where is the question for making any payment with respect to the holding tax by the petitioner.

The learned counsel for the petitioner next submits that the petitioner had also filed a detailed representation dated 06.12.2016 addressed to the Executive Officer, Nagar Parishad, Jamalpur, Munger (*Annexure-10*) and the same was received in the Office of the Nagar Parishad on 08.12.2016, it is next submitted that the representation is still pending consideration.

The learned counsel for the Nagar Parishad submits that the petitioner be directed to file a fresh representation



addressed to the Executive Officer, Nagar Parishad Jamalpur, Munger and the same will be disposed of within a time frame.

Considering the submissions made by the learned counsel for the parties, the petitioner is directed to file a fresh representation within a period of one month from today addressed to the Executive Officer, Nagar Parishad, Jamalpur, Munger bringing to his notice the facts of the case as pleaded in the writ application.

In the event, if any representation is filed by the petitioner by 20.04.2023, the Executive Officer, Nagar Parishad, Jamalpur, Munger shall consider and dispose of the same within a further period of three months after hearing all the stakeholders.

Accordingly, the present writ application stands disposed of.

(Satyavrat Verma, J)

Rishabh/-

U			
---	--	--	--

