

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.16219 of 2017**

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Kiran Agrawal W/o Shri Om Prakash Agrawal, resident of Lal- Kothi, near Maharaji Pul Ram Chowk, at Ward No. 7 New of Darbhanga Town P.S. under District- Darbhanga.

... .. Petitioner/s

Versus

1. The State Of Bihar and Ors
2. The Darbhanga Municipal Corpn, Darbhanga, near Town- Hall through its Chief Executive Officer, at D
3. The City Executive Officer, Darbhanga Municipal Corporation, Darbhanga.

... .. Respondent/s

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**Appearance :**

For the Petitioner/s : Mr. Shivaji Singh, Advocate  
For the Respondent/s : Mr. S.P.Singh -Ga3

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**CORAM: HONOURABLE MR. JUSTICE SATYAVRAT VERMA**  
**ORAL ORDER**

3      21-03-2023                      Heard learned counsel for the petitioner and  
  
learned counsel for the State.

Learned counsel for the petitioner submits that the present writ application has been filed against the arbitrary enhancement of the holding tax of the petitioner by Darbhanga, Municipal Corporation. It is next submitted that earlier the holding tax of the property in question was Rs. 1,640/- and the said amount was charged till 2013 but thereafter arbitrarily the holding tax has been enhanced to Rs. 23,008/- annually without any justification.

Learned counsel next submits that earlier the



matter was taken up on 18.07.2018 and this Court had issued notice upon the respondent no. 2 and 3 i.e., Darbhanga, Municipal Corporation and the City Commissioner, Darbhanga, Municipal Corporation. It is next submitted that from perusal of the Office Report dated 18.09.2018, it would manifest that the notices were served validly on the respondent no. 2 and 3. It is thus submitted that despite receiving notice the respondent no. 2 and 3 chooses not to appear to contest.

Learned counsel for the State also concurs with the submissions made by the learned counsel for the petitioner.

In view of the submissions made by the learned counsel for the petitioner the writ application is disposed of with a direction to the petitioner to file a fresh representation before the respondent no. 3 bringing to his notice that the revision of the holding tax is without any sanctity of law as it has been pleaded and submitted, in the event, if any application is filed by the petitioner before the respondent no. 3 by 27.04.2023, the respondent no. 3 is directed to ensure that the representation is considered and



disposed of by a reasoned order till the decision is not taken by the respondent no. 3 on the representation of the petitioner, the petitioner is not obliged to pay the enhanced holding tax.

In the event, if the application is not filed by 27.04.2023, then the present order shall not be given effect.

**(Satyavrat Verma, J)**

GauravSinha/-

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