IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6932 of 2017

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Satyanarayan Jaiswal S/o Late Raghunandan Jaiswal Resident of Hospital Road, P.O. P.S.- Kishanganj, District- Kishanganj.

... ... Petitioner/s

Versus

1. The State Of Bihar through the Principal Secretary, Bihar Urban Planning and Development and Housing Department, Government of Bihar, Patna.
2. The Executive Officer, Nagar Parishad, Kishanganj.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Baxi S.R.P. Sinha, Sr. Advocate
		Mr. Satish Kumar Sinha, Advocate
	:	Mr. Nitesh Kumar, Advocate
For the Respondent/s	:	Mr. Rajiv Roy-GP-1
	:	Mr. Bindhyachal Rai
For the State	:	Mr. Suresh Kumar, AC to GP-1

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CORAM: HONOURABLE MR. JUSTICE SATYAVRAT VERMA

ORAL ORDER

4 27-04-2023 Heard learned Senior Counsel for the petitioner, learned counsel for the State and learned counsel for the *Nagar Parishad,* Kishanganj.

The learned Senior Counsel for the petitioner submits that the present writ application has been filed seeking quashing of the Notice contained in Memo No. 09 dated 21.02.2017 for realization of property tax at the recent rates fixed by the respondent *Nagar Parishad,* Kishanganj, further to direct the *Nagar Parishad,* Kishanganj not to enforce the slab/rate of holding and/or property tax as fixed by the *Nagar Parishad,* Kishanganj and approved *vide* Letter No. 1957 dated 04.06.2009 by the Urban Development and Housing Department, Government of Bihar in violation of Letter No. 2550 dated 17.10.2013, further to direct the *Nagar Parishad,* Kishanganj to realize the property tax as per the slab fixed immediately before the slab/rate fixed *vide* Letter No. 2550 dated 17.10.2013.

The Court after hearing the learned Senior Counsel for the petitioner does not find any merit in the writ application for the reason that the writ application has been filed seeking quashing of a Notice dated 21.02.2017 (*Annexure-7* to the writ application). From perusal of Annexure-7, it would manifest that an opportunity was given to the petitioner to approach the *Nagar Parishad,* Kishanganj for getting the property tax assessed and for making payment or else the property tax would be levied as per the measurement made by R.S.I. Company Hyderabad. The notice dated 21.02.2017 thus gave an opportunity to the petitioner to get his property tax assessed and to pay. It appears that the petitioner instead of approaching the *Nagar Parishad,* Kishanganj moved directly before this Court. The issues raised in the present writ application could have been raised before the *Nagar Parishad,* Kishanganj, but the same has not been done. Further, the petitioner is seeking writ of mandamus for directing the authorities to implement the Letter No. 2550 dated 17.10.2013 for realizing the property tax and not to enforce Letter No. 1957 dated 04.06.2009 issued by the Urban Development and Housing Department, Government of Bihar in violation of Letter No. 2550 dated 17.10.2013.

The Court fails to appreciate that how such a direction could be issued in absence of challenge to the Letter No. 1957 dated 04.06.2009 issued by the Urban Development and Housing Department, Government of Bihar, in the event, if the petitioner was aggrieved by the Letter No. 1957 dated 04.06.2009 then he ought to have moved before an appropriate forum seeking quashing of that order.

The learned counsel appearing for the *Nagar Parishad*, Kishanganj and learned counsel for the State are present.

In the nature of prayer made and in view of the facts recorded hereinabove, the Court is not inclined to proceed with the writ application.

Accordingly, the present writ application stands dismissed.

(Satyavrat Verma, J)

Adnan/Rishabh

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