

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12026 of 2024

Anjuman Taraqqi-e-Urdu Bihar through its Secretary Abdul Qayum Ansari, aged about 69 years Gender-Male, Son of Late Md. Salim Ansari, resident of Mohalla - Haroon Nagar Sector- 1, P.S.- Phulwari Sharif, District- Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Chief Secretary Government of Bihar, Patna.
2. The Principal Secretary, Department of Urban and Housing Development, Government of Bihar, Patna.
3. The Secretary, Department of Urban and Housing Development, Government of Bihar, Patna.
4. The Director, Department of Urban and Housing Development, Government of Bihar, Patna.
5. The Joint Secretary Department of Urban and Housing Development, Government of Bihar, Patna.
6. The Principal Secretary, Minority Welfare Department, Government of Bihar, Patna.
7. The Secretary, Minority Welfare Department, Government of Bihar, Patna.
8. The Director, Minority Welfare Department, Government of Bihar, Patna.
9. The Joint Secretary, Minority Welfare Department, Government of Bihar, Patna.
10. The Patna Municipal Corporation through its Chief Executive Officer Patna.
11. The Commissioner Patna Municipal Corporation Patna.
12. The Chief Executive Officer Patna Municipal Corporation Patna.
13. The Sub-Divisional Officer, Division Bankipur Patna.
14. The Executive Officer, Division Bankipur Patna.
15. The Junior Executive Officer Division, Bankipur Patna.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Md. Anis Akhtar, Advocate
For the Respondent/s	:	Mr. Rajeshwar Singh, GA (10)
		Mr. Jitendra Kumar, AC to GA-10
For PMC	:	Mr. Prasoon Sinha, Advocate

CORAM: HONOURABLE MR. JUSTICE RAJIV ROY
ORAL ORDER

2 13-08-2024 Heard Mr. Anis Akhtar, learned counsel for the
petitioner, Mr. Prasoon Sinha, learned counsel for Patna



Municipal Corporation and Mr. Jitendra Kumar, learned AC to GA-10.

2. The writ petition has been preferred for the following relief(s)

“A] For issuance of an appropriate writ order or direction commanding the respondent authorities to waive the interest and penalty of Rs. 3,81,453/ levied on nonpayment of arrears of holding tax on Anjuman Taraqqi-e-Urdu Bihar, Ashok Raj Path, Patna by the Patna Municipal Corporation, Patna Bihar as per clause 12 of the Bihar Municipal Property Tax (Assessment, Collection and Recovery) Rules, 2013 as subsequent to said, penalty imposed principal amount of holding tax except interest and penalty has now been paid.

[B] For issuance of an appropriate writ order or direction commanding the respondent concerned to dispose of the representation dated 02-02-2024, 18.02.2024 & 06-03-2024 filed before competent authorities of Urban Development and Housing Department, Government of Bihar, Patna Municipal Corporation for taking decision in the light of clause 12 of the Bihar Municipal Property Tax (Assessment, Collection and Recovery) Rules, 2013 regarding waiving the interest and penalty amount due upon the petitioner.

[C] Any other relief or reliefs to which petitioners are entitled in the opinion of this Hon'ble High Court in the facts and circumstances of the case.”

3. The petitioner, Anjuman Taraqqi-e-Urdu Bihar, Patna is running pillar to post to get his fine regarding municipal



tax waived off and the ground taken is that it is aided by the State Government and as the financial aid did not reach in time, the taxes could not be paid.

4. Learned counsel for the petitioner has taken this Court to Rule-12 of the Bihar Property Tax (Assessment, Collection and Recovery) Rules, 2013 which reads as follows:-

“12. Rebates and Penalty. - If the entire Holding Tax due for the year is paid on or before 30th June of each fiscal year, a five percent rebate shall be given as incentive to the tax payer. No penal rate of interest shall be levied if the entire tax due is paid by 30 September of the fiscal year. After 30 September of a fiscal year penal interest at the rate of 1.5 (one point five) percent per month shall be levied:

Provided that the Municipality may, in special circumstances to be recorded in writing, and with the approval of the Government, waive a portion of interest due from various categories of the owners of the holding or assesses:

Provided further a person shall be deemed to be a defaulter on 01, October of the fiscal year if any amount of holding tax is due on him, and the Municipality, apart from levying and collecting penal rate of interest, shall use such means as provided in by Rules and Regulation for collection from a defaulter of holding tax.

5. A perusal of the aforesaid Rule would show that in special circumstance to be recorded in writing and with the approval of the government, the interest part can be waived off.



6. In that background, instead of approaching the Patna Municipal Corporation and / or Hon'ble Minister Incharge, the better course of the petitioner is / was to approach the respondent no.2/the Principal Secretary, Department of Urban and Housing Development, Government of Bihar, Patna.

7. However, learned counsel for the petitioner submits that a proper representation along with all the documents showing consideration for waiving off the fine passed will be presented before the concerned respondent in next four weeks. In case, such representation is preferred within the stipulated period, it shall be taken up by the respondent no.2 and after hearing both the petitioner as also authority/representative of Patna Municipal Corporation shall be taking a decision in next four months.

8. The writ petition stands disposed of.

(Rajiv Roy, J)

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