

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19522 of 2024

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Samrat Kumar @ Samart Kumar Gupta, Convener- Nagrik Adhikar Manch,
Kanti Nagar Paushad, Muzaffarpur, Son of Late Ram Pyare Lal Gupta
Resident of R.P. Gupta, Complex Kanti Kaswa, Ward No.- 01, P.S.- Kanti,
District- Muzaffarpur.

... .. Petitioner/s

Versus

1. The State of Bihar through the Additional Chief Secretary, the Urban Development and Housing Department, Govt. of Bihar, New Secretariat, Patna.
2. The Auditor General (Accounts Examination), Govt. of Bihar, Virchand Patel Path, Patna.
3. The Divisional Commissioner, Tirhut Division, Muzaffarpur.
4. The District Magistrate, Muzaffarpur.
5. The Municipal Chairperson Municipal Council Kanti, Muzaffarpur.
6. The Municipal Executive Officer, Municipal Panchayat, Kanti, Muzaffarpur.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Dr. Bipin Chandra, Advocate
For the Respondent/s : Mr. Vikas Kumar, AC to AG

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 10-01-2025

The writ petition is filed to restrain the 6th respondent from the alleged illegal collection of Holding Tax by the Nagar Parishad, Kanti under Sections 155, 156 and 157 of the Bihar Municipal Act, 2007. It is also submitted that the provision for demand notice under Section 158 of the Act has been given a go-bye.

2. We find absolutely no reason to entertain the writ



petition, since any levy or collection of tax has to be challenged by the persons who are levied with such tax.

3. The writ petition stands dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

P.K.P./-

AFR/NAFR	
CAV DATE	
Uploading Date	10.01.2025
Transmission Date	

