CGHC010346602026 2026:CGHC:43307

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 151 of 2026

- Navin Kumar Gupta (In Person) S/o Late R.N. Gupta Aged About 44 Years R/o Mayavila, 4/7 Shastri Nagar, Supela, Bhilai, District- Durg, Chhattisgarh

... Petitioner(s)

versus

1. State of Chhattisgarh Through Sachiv Nagriye Prasasan Vibhag, Mantralaya Mahanadi Bhawan, Atal Nagar, Nava Raipur, District- Raipur, Chhattisgarh
2. Aayukt Nagar Nigam, Bhilai, Tehsil And Distt.- Durg, Chhattisgarh.

... Respondent(s)

For Petitioner(s)	**:**	Mr. Navin Kumar Gupta, Petitioner in person.
For State.	**:**	Ms. Anuradha Jain, Deputy Govt. Advocate and Mr. Rishabh Bisen, Panel Lawyer.

(Hon'ble Mr. Justice Narendra Kumar Vyas)

Order on Board

06/10/2026

1. The petitioner has preferred the present writ petition under Articles 226 and 227 of the Constitution of India, seeking quashing of the demand notice dated 17.10.2025 (Annexure P/1) issued by the Municipal Corporation towards property tax, as well as the subsequent demand notices dated 16.07.2026 and 21.08.2026.
2. The petitioner-in-person would submit that the respondent authorities without following the mandatory provisions of the Municipal Corporation Act, 1956 relating to assessment of property tax, have proceeded to assess the property tax by clubbing all the properties, without undertaking any proper inspection or assessment in accordance with

law. He would further submit that such action on the part of the Corporation authorities is in violation of the principles of natural justice. Thus, he would pray for quashing of the demand notices/orders dated 17.10.2025, 16.07.2026 and 21.08.2026

3. When this Court put a specific query to the petitioner as to whether any statutory appeal against the assessment of property tax and the consequential demand notices, as contemplated under Section 149 of the Municipal Corporation Act, 1956, has been preferred or not, it has been informed by him that he has already preferred an appeal which was registered as Miscellaneous Appeal No. 15 of 2026, which is evident from Annexure P/8.
4. The petitioner-in-person next contends that the said appeal has been pending consideration since 17.10.2025 before the learned Principal District Judge, Durg. He would further submit that, earlier, this Court had granted interim protection to him in WPC No. 4626 of 2025 vide order dated 02.09.2025 and, thereafter, in Writ Petition (T) No. 168 of 2025 vide order dated 26.02.2026 (Annexure P/7), in which it has been ordered that no coercive action shall be taken against the petitioner by the Municipal Corporation and interim relief may also be granted tom him till disposal of the appeal by the learned Principal District Judge, Durg.
5. On the other hand, learned State counsel opposing the aforesaid submissions would submit that the statutory appeal as provided under the Municipal Corporation Act, 1956 is already pending sub judice before the learned Principal District Judge, Durg. She would, therefore, submit that, in view of the availability of the statutory remedy and pendency of the appeal, the present writ petition is not maintainable at this stage, and consequently, the prayer for grant of interim relief also cannot be considered.
6. I have heard learned counsel for the parties and perused the record.
7. Admittedly, Miscellaneous Appeal No. 15 of 2026 is pending before the learned Principal District Judge, Durg, and the matter is pending consideration before the learned Appellate Court since 26.10.2024. As such, this Court is restrained from proceeding further in the matter, as

any consideration of the issues involved would amount to reconsidering the findings of the learned Appellate Court without the same having been decided and may also prejudice the interest of both the parties. Therefore, this Court is of the view that the present writ petition is liable to be disposed of with a direction to the learned Principal District Judge, Durg, to decide the appeal pending before it, strictly in accordance with law, expeditiously and preferably within a period of two months from the date of receipt of a copy of this order.

8. This Court cannot lose sight of the well-settled principle of law that, once a matter is pending consideration before a jurisdictional Court, any observation or direction by a superior Court on the pending matter may prejudice the interests of either party. Keeping the aforesaid principle in mind, no interim relief as prayed for by the petitioner can be considered. However, it is directed that the appellate Court shall decide the appeal pending before it, strictly in accordance with law, expeditiously and, in any event, within a period of two months, as directed hereinabove.
9. With the aforesaid observation and direction, this writ petition is disposed of.

Sd/-

(Narendra Kumar Vyas)

JUDGE

RAVVA SATYANARAYANA RAJU
Digitally signed by RAVVA SATYANARAYANA RAJU
Date: 2026.10.07 18:52:22 +0530

Raju