

Single Bench

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THE HON'BLE HIGH COURT OF CHHATTISGARH
AT BILASPUR

(T)
W.P. (C) No. 6083 Of 2011

PETITIONER

#: - H.D. Soni, S/o R.S. Soni, aged about 88 years, Occupation - Advocate, R/o In front of Hardev Lal Temple, Gole Bazar, Bilaspur, Distt. Bilaspur (C.G.) at present R/o HIG-9 Padmanabhpur Colony, New Janta Market Chowk Durg (C.G.).

P.R. No. 6313/2011
Presented by Shri. S. K. Soni
Dated: 29/9/2011

VERSUS

RESPONDENT

: Municipal Corporation Bilaspur,
Distt. Bilaspur (C.G.)

WRIT PETITION UNDER ARTICLE 226 OF THE
CONSTITUTION OF INDIA



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HIGH COURT OF CHHATTISGARH: BILASPUR

SB: HON'BLE SHRI PRASHANT KUMAR MISHRA, J

WRIT PETITION (T) No.6083 of 2011

PETITIONER

H.D. Soni

-Versus-

RESPONDENTS:

Municipal Corporation,
Bilaspur

**WRIT PETITION UNDER ARTICLE 226 OF THE CONSTITUTION
OF INDIA**

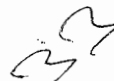
Present:

Shri H.B. Agrawal, Sr. Advocate with Mrs. Meera Jaiswal,
counsel for the Petitioner.

Shri Mateen Siddiqui, counsel for the respondent.

ORAL ORDER
(30.03.2012)

1. The petitioner is aggrieved by the demand notice issued by the Municipal Corporation, Bilaspur, under Section 174 of the C.G. Municipal Corporation Act, 1956 for the assessment year/period from 1997 to 2011. The said demand notice has been issued after assessment of property tax which the petitioner is liable to pay with respect to the building owned by him.
2. Section 149 of the Act, 1956 provides that if any dispute arises as to the liability of any land or building to assessment or as to the basis or principle of assessment or as to the amount of tax assessed, an appeal shall lie from the decision of the Municipal Commissioner to the District Court whose, decision shall be final. Under sub-section (2) the said appeal can be preferred within 30 days from the date of an order passed u/s 148 of the said Act.



3. In view of the availability of alternative remedy, this Court is not inclined to adjudicate the dispute raised in this writ petition. The petitioner, if so advised may prefer an appeal within a period of 30 days from today. If such an appeal is filed alongwith an application for condonation of delay, the same shall be considered by the appellate Court in accordance with law.
4. With the above observation/direction, this petition stands disposed of.

Rao

Sd/-
Prashant Kumar Mishra
Judge