



2026:CGHC:9397



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NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPC No. 777 of 2026

Anuradha Agrawal W/o Manoj Kumar Agrawal Aged About 54 Years Owner Of Hotel Srestha, Bhagwanpur Road, Raigarh, District - Raigarh (C.G.)

... **Petitioner**

versus

1 - Municipal Corporation, Raigarh Through Its Commissioner Municipal Corporation Raigarh, District - Raigarh (C.G.)

2 - Revenue Officer Municipal Corporation Raigarh, District - Raigarh (C.G.)

3 - State Of Chhattisgarh Through Secretary, Department Of Urban Administration And Development, Govt. Of Chhattisgarh, Mahanadi Bhawan, Naya Raipur, Chhattisgarh

4 - The Collector Raigarh, District Raigarh (Chhattisgarh)

5 - The Tehsildar Raigarh, District Raigarh (Chhattisgarh)

... **Respondents**

{Cause title, as taken from CIS}

For Petitioner	:	Mr. Rajat Agrawal, Advocate.
For Respondent No.1	:	Mr. Pankaj Agrawal, Advocates
For Resp.No. 2 to 4	:	Mr. Vinay Pandey, Dy. Advocate General.

Hon'ble Mr. Justice Naresh Kumar Chandravanshi

Order On Board

23-02-2026

Heard.

1. Instant writ petition under Article 226 of the Constitution of India has been preferred by the petitioner seeking following reliefs :-

- i. To quash and set aside the impugned letter dated 01.01.2025 issued under Section 173 and the consequential demand notice dated 21.01.2016 issued



under Section 174, whereby an arbitrary and unlawful demand of Rs. 65,39,560/- has been raised against the Petitioner, the same having been issued without jurisdiction, without any lawful assessment, without adjudication of objections, and in violation of the mandatory statutory procedure and principles of natural justice, and therefore liable to be declared void *ab initio*.

ii. Declaring that the retrospective years 2018-19 to 2025-2026, without determination of Annual Letting Value under Section 138, without publication of assessment list under Section 145, without issuance of special notice under Section 146, without issuance of special notice under Section 146, and without adjudication of objections, is illegal, unconstitutional and without authority of law;

iii. Directing the Respondents to decide and adjudicate the Petitioner's pending objections and representation dated 03.04.2024, strictly in accordance with law, after granting due opportunity of hearing and by passing a reasoned and speaking order;

iv. Declaring that the arbitrary and unilateral reclassification of the Petitioner's property from Zone-HI to Zone-I, without issuance of notice, recording of reasons, or provision of basic civil amenities as mandatorily required under Section 66 of the Chhattisgarh Municipal Corporation Act, 1956, is illegal, discriminatory and violative of Articles 14, 19 and 21 of the Constitution of India, and consequently directing the Respondents to assess and levy property tax strictly in accordance with law, after following the mandatory statutory procedure.

v. Further directing the Respondents that in future also they shall not initiate, repeat or adopt any similar action against the Petitioner by way of retrospective reassessment, arbitrary zoning, issuance of demand notices or coercive recovery, except in strict compliance with the provisions of the Chhattisgarh Municipal Corporation Act, 1956, the Rules framed thereunder and the principles of natural justice;



vi. Passing such other or further order (s), as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case, in the interest of justice."

2. Learned counsel appearing for the petitioner submits that vide impugned letter (Annexure P-1) dated 01.01.2025, respondents No. 1 & 2/ competent Authorities have issued demand notice against the petitioner for payment of property tax and other taxes amounting to Rs. 66,43,808/- for the month of March 2025. He further submitted that thereafter, by demand notice dated 21.01.2026 (Annexure P-2), respondent No. 2/Revenue Officer, Municipal Corporation, Ragarh has raised a demand of Rs. 65,39,560/- but in the said demand notice it has not been mentioned that for which month the said property tax was levied, whereas, vide Bill (Annexure P-4) dated 14.02.2024, respondent No. 1 has raised demand of Rs.57,85,006/- for the assessment year 2018-19 to 2023-24. But all these documents contain different amount of property tax sought for from the petitioner, hence, learned counsel for the petitioner submits that this petition may be disposed of quashing impugned demand notices i.e. Annexure P-1 & Annexure P-2 directing respondent No. 1 to supply the bills to the petitioner mentioning all the facts of remaining property tax raised against the petitioner after affording due opportunity of hearing to the petitioner and pass fresh order of demand against the petitioner.

3. Learned counsel appearing for respondent No. 1, who is main contesting party in the instant petition, would submit that earlier the petitioner had submitted self assessment declaring property tax, but on scrutiny of the same, several anomalies were found, therefore, difference amount and surcharge were calculated against the petitioner, wherein as per Annexure P-8 (colly), the recoverable amount of Rs. 57,85,006/- was found to be paid against him for the financial years 2018-19 to 2023-24. Based on the above calculations, a Bill (Annexure P-4) was raised against the petitioner. Subsequently, property tax



payable by him for year 2024-2025 was also added i.e Rs.12,08,261/- , thereafter, after calculating the balance amount of property tax for the current year, total demand of Rs. 65,39,560/-was raised against petitioner vide Annexure P-2 and separate demand notice was served to him vide Annexure P-1 for the property tax payable by the petitioner for the month of March, 2025. It is further submitted that if the petitioner will file fresh representation before respondent No. 1, then appropriate order may be passed pertaining to the remaining property tax recoverable from him from the year 2018-19, till date.

4. I have heard counsel for the parties and perused the material available on record.

5. Perusal of documents filed by the petitioner shows that on one hand vide Annexure P-8 authority of respondent No. 1- Municipal Corporation, Raigarh, calculated Rs. 57,85,006/- to be paid by petitioner as difference amount and surcharge for the financial year 2018-19 to 2023-24, which is also reflected in Annexure P-4, but subsequently vide demand notice (Annexure P-2), total property tax of Rs.65,39,560/- has been raised against petitioner by adding property tax of Rs.12,08,261/- in remaining amount of Rs. 53,31,299/- whereas in Annexure P-7 & Annexure P-8, balance of property tax against the petitioner has been calculated as Rs.57,85,006/-, whereas, vide demand notice (Annexure P-1), a sum of Rs.66,43,808/- property tax has been sought to be deposited by the petitioner mentioning the period 'March, 2025'. Thus, various documents reflect contradictory amount of property tax payable by the petitioner.

6. In view of the foregoing discussion, the writ petition is allowed. Impugned demand notices i.e. Annexure P-1 and Annexure P-2 are set aside /quashed. However, the petitioner is at liberty to file fresh representation before respondents No. 1 & 2 / competent authority raising his all grounds, which shall be considered & decided by respondents No.1 & 2/ competent authority after



affording due opportunity of being heard to the petitioner by passing well reasoned order and raising all bills mentioning each and every assessment year and payable amount for that year in accordance with law.

7. The writ petition is allowed is the extent indicated herein-above.

Sd/-
(Naresh Kumar Chandravanshi)
Judge