HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

WPT No. 49 of 2022

1. Steel Authority of India Limited, Bhilai Steel Plant, Bhilai, through the Director in-charge, Bhilai Steel Plant, Ispat Bhawan, Bhilai, Distt. Durg, Chhattisgarh
2. General Manager (Twon Administration), I.O.C. Dalli Rajhara, Balod Chhattisgarh

---- Petitioners

Versus

1. State of Chhattisgarh through the Secretary, Department of Urban Administration and Development, Mahanadi Bhawan Mantralaya, Atal Nagar, Nawa Raipur, Chhattisgarh
2. Municipal Council Dalli Rajhara, through the Chief Municipal Officer, Municipal Council, Dalli Rajhara, District Balod Chhattisgarh
3. The Chief Municipal Officer, Municipal Council, DalliRajhara, District Balod Chhattisgarh

------Respondents

1	
07.03.2022	Mr. Ashish Surana, Advocate for petitioners. Ms. Richa Shukla, Dy. Govt. Advocate for Respondent 1. Mr. Rahul Tamaskar, Advocate for Respondents 2 and 3. Heard. Issue notice to Respondents. Learned counsel for Respondents accepts notice on behalf of respective respondents, hence, PF is not required to be paid. Also heard on I.A. No. 01/2022, which is an application for grant of interim relief. Learned counsel for petitioners submits that the petitioners are aggrieved with the issuance of demand bill dated 25.06.2021

	(Annexure P-4) and notice dated 22.07.2021 as well as 12.10.2021 (Annexure P-5). Petitioners, challenging the demand notice of the property tax, have earlier filed writ petitions bearing WP(T) No. 04/2012, WP(T) No. 38/2013 and WP(T) No. 74/2016 before the High Court. WP(T) No. 04/2022 was allowed by detailed order wherein the High Court directed for initiation of proceedings as per Rule 11 of the Chhattisgarh Municipality (Determination of Annual Letting Value of Buildings/Lands) Rules, 1997. Respondents without complying with the direction issued by this Court have further raised the demand *vide* Annexure P-9 and pursuant to demand notice, petitioner has deposited part of amount under protest *vide* Annexure P-14. Petitioners are depositing property tax continuously of the year 2018-19, 2019-20, 2020-21 and in document Annexure P-15 there is mention that till 2018-19, there is no arrear of property tax. Surprisingly respondents have issued warrant of attachment of the property of petitioners *vide* Annexure P-1, P-2 and P-3 which is *per se* illegal. Mr. Rahul Tamaskar, learned counsel for Respondents 2 and 3 submits that Annexure P-9 mentions about the letter dated 18.04.2018 which is not part of the record. The order of High Court dated 22.01.2018 has been complied with by Respondents 2 and 3. He submits that short time may be granted to him to file reply to the writ petition as well as application for grant of interim relief. Learned counsel for petitioners submits that as there is already

Pawan	an order of attachment, interim protection be granted to the petitioners. In view of the aforementioned facts and circumstances of the case, purely as an interim measure, it is directed that the effect and operation of Annexure P-1, P-2 and P-3 shall remain stayed till the next date of hearing. List this case after three weeks for further consideration. Sd/- **(Parth Prateem Sahu)** Judge