HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 15063/2024

Indo Crystal Pvt. Ltd.

----Petitioner

Versus

State Of Rajasthan & Ors.

----Respondents

For Petitioner(s)	:	Mr. Swadeep Singh Hora
For Respondent(s)	:	Mr. G.S. Gill, AAG with Ms. Shikha Sharma

---

HON'BLE THE CHIEF JUSTICE MR. MANINDRA MOHAN SHRIVASTAVA

HON'BLE MR. JUSTICE UMA SHANKER VYAS

Order

29/11/2024

Heard.

Allegation is made in the petition that demand notice has been issued without any assessment made as provided under Rule 5 of the Rajasthan Municipalities (Urban Development Tax) Rules, 2016.

Learned Advocate General would submit that petitioner has an alternative remedy.

We are *prima facie* of the view that if the procedure prescribed under the law towards assessment has not been followed before demand of tax, it would be a demand without following the provisions of the law and violative of Article 265 of the Constitution of India. If the assessment has been made and thereafter, demand notice has been issued, certainly that would be a case where petitioner would be required to avail statutory alternative remedy under the law by filing an appeal against the assessment/demand.

Therefore, it is necessary to call for reply of the State to clearly state whether before issuance of demand notice, assessment as required under Rule 5 of the Rules, 2016 was made.

Reply be filed within three weeks.

Coercive steps shall not been taken till the next date of hearing.

List on 07.01.2025.

(UMA SHANKER VYAS),J (MANINDRA MOHAN SHRIVASTAVA),CJ

NAVAL KISHOR /Upendra/5