

M/S Ratan Hotel And Another vs State Of U.P. And 3 Others on 31 January, 2025

HIGH COURT OF JUDICATURE AT ALLAHABAD

?Neutral Citation No. - 2025:AHC:14236-DB

Chief Justice's Court

Case :- WRIT TAX No. - 279 of 2025

Petitioner :- M/s Ratan Hotel and another

Respondent :- State of U.P. and 3 others

Counsel for Petitioner :- Alok Srivastava, Punit Khare, Shubham Tandon

Counsel for Respondent :- C.S.C., Satyavrat Sahai, S.D. Kautilya

Hon'ble Arun Bhansali, Chief Justice

Hon'ble Vikas Budhwar, J.

1. This writ petition has been filed by the petitioners aggrieved of the public notice dated 04.01.2025 issued by respondent no. 3 in respect of the demand of house tax of House No. 15/17, Leader Road, Prayagraj.

2. Submissions have been made that as the petitioners are tenant in the house in question, the house tax cannot be recovered from them and, therefore, the publication of notice in the newspaper for attachment of property, be quashed and set aside.

3. Counsel for the respondents made reference to the judgment in Dr. A.C. Mullick Vs. State of U.P. : 2013 (1) All LJ 685 indicating that the issue already stands concluded by the said judgment wherein a Coordinate Bench of this Court laid down that the Municipal Corporation can recover the house tax pertaining to the portion of the building which is in tenancy of the petitioner proportionate to

the liability of the house tax of the building and the submission made that the house tax can be recovered only from the landlord/owner of the building, was not accepted.

4. Faced with the said judgment, counsel for the petitioners made submissions that petitioners are prepared to pay the proportionate liability as there are more tenants in the house in question.

5. A perusal of the record indicates that the petitioners, after publication of the notice of attachment in the newspaper, have rushed to this Court without even approaching the respondents. For the plea of proportionate payment now sought to be raised based on the judgment in the case of Dr. A.C. Mullick (supra), petitioners can still approach the respondents for paying the proportionate liability/house tax.

6. In case, the petitioners approach the respondents, there is no reason that the respondents would not examine the plea sought to be raised by the petitioners and pass appropriate orders on the said plea.

7. With the above observations, no case for any interference in the notice issued to the petitioners is made out. The petition is, accordingly, dismissed.

Order Date :- 31.1.2025 Rajesh/AHA (Vikas Budhwar, J.) (Arun Bhansali, CJ.)