
(2006) 07 JH CK 0020
In the Jharkhand High Court

Md. Faiz Farooqui

APPELLANT

Vs

State of Jharkhand and Others

RESPONDENT

Date of Decision : 18-07-2006

Acts Referred:

Revenue Recovery Act, 1890 — Section 3

Citation : (2007) 1 JCR 480

Hon'ble Judges : S.J. Mukhopadhaya, Acting C.J.

Bench : Single Bench

Final Decision : Allowed

Judgement

S.J. Mukhopadhaya, A.C.J.

1. Petitioner, in this Writ Petition, has challenged the entire proceedings of Certificate Case No. 3 (OS)/93-94, including the Order dated July 30, 2001, passed by the District Certificate Officer, East Singhbhum, Jamshedpur. According to the petitioner, the certificate proceeding is without jurisdiction.

2. It appears that the Collector and District Magistrate of Balasore (Orissa), 3rd respondent herein, sent a requisition on 20th February, 1993 to the Deputy Commissioner, East Singhbhum, Jamshedpur u/s 3 of the Revenue Recovery Act, 1890, intimating therein, that the petitioner has not paid the revenue towards the excise duty, as was due from him.

3. According to the petitioner, Bihar and Orissa were used to be guided by Bihar and Orissa Public Demands Recovery Act, 1914. After re-organization of the State and creation of State of Orissa, a separate Act, known as "The Orissa Public Demands Recovery Act, 1962" came into force. By Section 69 of the "The Orissa Public Demands Recovery Act, 1962", "The Bihar and Orissa Public Demands Recovery Act, 1914" has been repealed in respect to the State of Orissa.

4. It appears that a similar matter fell for consideration before Patna High Court

in the case of *Lakshmi Pd. Sao v. Collector and Deputy Commissioner of Singhbhum* reported in 1979 BLJ 555, wherein, having noticed the provisions of Section 4 of The Bihar and Orissa Public Demands Recovery Act, 1914, the Court held that the "arrears of revenue" and "arrears of land revenue" are distinct and different and the District Officer of a District in Orissa State cannot send certificate for recovery of "arrears of revenue" i.e., excise dues, to the Collector of Singhbhum District in Bihar State.

5. The case of petitioner being covered by the aforesaid judgment, passed by the Patna High Court in the case of *Lakshmi Pd. Sao (supra)*, entire proceedings of Certificate Case No. 3(OS)/90-94, including the Order dated July 30, 2001 passed by the District Certificate Officer, East Singhbhum, Jamshedpur, are hereby set aside and the writ petition is, thus allowed.

6. However, this order will not stand in the way of the 3rd respondent to move before an appropriate forum.