

(1985) 07 RAJ CK 0056

In the Rajasthan High Court

Case No : Civil Second Appeal No. 257 of 1975

Roshan Lal Pawan Kumar

APPELLANT

Vs

Municipal Board and Another

RESPONDENT

Date of Decision : 23-07-1985

Acts Referred:

Rajasthan Municipalities Act, 1959 — Section 4, 6

Citation : (1985) WLN 223

Hon'ble Judges : Surendra Nath Bhargava, J

Bench : Single Bench

Final Decision : Allowed

Judgement

Surendra Nath Bhargava, J.—Heard learned counsel for the parties. Learned counsel for the appellant submits that this case is fully covered by Division Bench judgment in Kan Raj Vs. State of Rajasthan and Another, The learned counsel for respondents has not been able to show any distinction as to why the observations made in this case are not applicable in the facts and circumstances of the present case. It is essential for a properly constituted Municipality to come into existence, that its limits must be clearly defined by or under competent authority and such limits must be duly published in accordance with law and in the absence of specifications of its limits, it would not be possible, in law, to levy and recover the taxes, as the specification of the boundaries in the notifications Under Sections 4 and 6 is sine qua non for the constitution of a valid Municipality. I am of the view that the Municipality was not properly constituted vide notification dated 24-4-1973 as the mandatory provisions of Sections 4 and 6 of the Rajasthan Municipalities Act have not been complied with, and, therefore, it has no right to recover the tax from the inhabitants of the area.

2. The appeal is, therefore, allowed. Judgments of the two courts below are set aside and the plaintiffs suit is decreed. Parties shall bear their own costs throughout.