CASE NO.:
Appeal (civil) 8263 of 2001

PETITIONER:
Rai Vimal Krishna & Ors.

RESPONDENT:
Vs.
State of Bihar & Ors.

DATE OF JUDGMENT: 07/07/2003

BENCH:
Ruma Pal & B.N.Srikrishna.

JUDGMENT:

J U D G M E N T

RUMA PAL, J

This case relates to the assessment of the appellants' holdings in Patna under the Patna Municipal Corporation Act, 1951 (hereinafter referred to as the Act).
A brief survey of the relevant provisions of the Act is necessary before considering the facts of the case since the appellants' grievances are that the provisions of the Act have not been followed in assessing the appellants' properties to tax.

The Act, which came into force on 15th August 1952, was passed to consolidate and amend the law relating to the municipal affairs of the town and suburbs of Patna. Section 123 of the Act allows the Corporation, with the previous approval of the State Government, to impose various taxes and fees. We are concerned with clauses (a), (b) and (c) of section 123 which provide for the imposition of property tax, water tax and latrine tax on holdings situated within Patna - the tax being assessed on the annual letting value. Section 130 provides that the annual value of a holding shall be deemed to be the gross annual rental at which the holding may reasonably be expected to let. This however is subject to rules that may be prescribed by the State Government. Any tax which is assessed on the annual value of a holding, other than the latrine tax or drainage tax, is payable by the owner of the holding within the Corporation. The latrine or drainage tax is payable by the persons in actual occupation of such holdings. (Section 132 (1), (2)).

Section 133 provides for the preparation of a Valuation List in four stages: -- (I) determination to impose a tax to be assessed on the annual value of holdings (II) inquiry to be held by the Chief Executive Officer (III) the determination of the annual value of all holdings and (IV) the entry of the value in a valuation list. The percentage at which tax is payable is fixed under section 136 by the Corporation on the basis of reports submitted by the Chief Executive Officer and the Standing Committee. This relates to stage (I) of section 133. For the purposes of stage (II) the Chief Executive Officer may require owners or occupiers, or both, of holdings to furnish him with returns of the rent or annual value thereof and such other particulars as he may require for the preparation of the valuation list. The Chief Executive Officer is also empowered to inspect or cause any holding to be inspected and measured, if

necessary, after giving notice to the occupier. (Section 134). The preparation of the Assessment List follows the Valuation List. This is done under section 137 which also sets out the particulars which must be contained therein namely:

(a) the name of the street in which the holding is situated.

(b) the number of the holding on the register;

(c) a description of the holding;

(d) the annual value of the holding;

(e) the name of the owner and occupier;

(f) the amount of tax payable for the year;

(g) the amount of quarterly instalment; and

(h) if the holding is exempted from assessment, a notice to that effect.

Both the Valuation and the Assessment Lists should ordinarily be prepared once in every five years under section 138 (1). In terms of the proviso to section 138 (1) "in between the two general assessments, the State Government may, on the recommendation of the Corporation, authorise it to prepare a fresh assessment list in respect of any specified area within the Corporation". Every valuation and assessment list is, under Section 138(2), valid "from the date on which the list takes effect in the Corporation and until the first day of the quarter next following the completion of a new list". This is subject to any alteration which may be made under Section 139 and to the result of any objection to the valuation or assessment by any person under section 150.

The next relevant provision is section 149. Since the main plank of the appellants argument is based on this section it is quoted verbatim:

"149. Publication of notice of assessment -

(1) When the assessment list mentioned in section 137 has been prepared or revised, the Chief Executive Officer shall sign the same, and shall give public notice, by beat of drum and by playcards posted in conspicuous places throughout Patna, or when any part of Patna has been assessed, then in that part of Patna, where the said list may be inspected.

(2) The Chief Executive Officer shall also in all cases in which any property is for the first time assessed or the assessment is increased give notice thereof to the owner of the property."

This section envisages that the assessment list which has been prepared or revised, must be signed by the Chief Executive Officer. After this the Chief Executive Officer is required to give public notice of the Assessment List. The mode of giving public notice is "by beat of drum" and "by placards", the latter of which is required to be posted in conspicuous places throughout Patna. It needs to be emphasised that the section also provides for assessment of a part of Patna, in which case the placards are required to be posted in conspicuous places in that part. The object of the

publication appears from the last part of sub section (1) of section 149 and that is so that "the said list may be inspected".

We may mention here that the question which arises for consideration in connection with this section is whether the mode of giving public notice of the assessment list is mandatory or directory. According to the appellant the mode is mandatory. They have sought to buttress their argument by referring to section 150 which reads:

"150. Application for review.- (1) Any person who is dissatisfied with the amount assessed upon him or the valuation or assessment of any holding, or who disputes his occupation of any holding, or his liability to be assessed, may apply to the Chief Executive Officer or an officer empowered in this behalf by the State Government to review the amount of assessment, or valuation, or to exempt him from the assessment or tax.

(2) All such applications containing objections shall be made in writing within thirty days after the publication of the notice referred to in sub-section (1) of section 149, or after receipt of the notice referred to in sub-section (2) of that section, if such notice is received after the publication of the notice referred to in sub-section (1) of the said section.

Provided that the Chief Executive Officer may, if he thinks fit extend the said period of thirty days to a period not exceeding sixty days".

It is pointed out that the period of limitation for filing an application for review under this section is computed from the date of publication of the notice. An owner gets an extended period of limitation provided he receives the notice under sub section (2) of section 149 after the publication. Thus, publication must take place.

If objections to the valuation and assessment lists are filed under Section 150, they are required to be disposed of by the Chief Executive Officer after giving the objector an opportunity of being heard under section 151. Sub-section (3) of section 151 requires that when the objection has been determined, an order passed on such objection shall be recorded in the register and, if necessary, an amendment made in the assessment list in accordance with the order passed on the objection. This order of the Chief Executive Officer may be appealed from by any person who is dissatisfied with it, under section 152. The appeal lies to the District Judge whose decision under section 152 (1) "shall be final". During the pendency of the appeal, the tax payable in terms of the order appealed against may be levied and realised. However if ultimately the District Judge decides in favour of the objector, the chief executive officer "shall refund to the person from whom the same has been levied or realised, the amount of tax or instalment, or the excess thereof over the amount properly leviable in accordance with such final decision, as the case may be, or adjust such excess amount against any future demand".

Every valuation made by the Chief Executive Officer under section 153 is final subject to the provisions of sections 151 and 152. In other words until and unless an order is passed under section 151 (3) by the Chief Executive Officer or under section 152 by the District Judge, the valuation made by

the Chief Executive Officer must prevail. Finally when the objections have been determined, and appeals disposed of, the assessment list shall be authenticated by the Chief Executive Officer in the manner specified. The importance of the authentication lies in the fact that under subsection (2) of section 154, the assessment list shall be "conclusive evidence of the amount of holding tax leviable on each holding within Patna in the financial year to which the list relates". This, in brief, is an overview of the provisions which are relevant for the disposal of this appeal.

The undisputed factual situation is that an assessment list was prepared for the year 1978 -- 79. The appellants objected to the assessment list under section 150. The objections were rejected by the Chief Executive Officer under Section 151. The appellants preferred appeals before the District Judge under section 152. The appeals are pending. During the pendency of the appeals, the Corporation has been realising or at least seeking to realise the taxes from the appellants on the basis of the order of the Chief Executive Officer.

With effect from 13th October 1993, in exercise of powers conferred by section 227 read with sub-sections (1) and (2) of section 130 of the Act, the Government of Bihar made the Assessment of Annual Rental Value Of Holding Rules, 1993 (hereinafter referred to as the Rules). By the Rules, the method of determining annual rental value in connection with each holding separately was done away with. Holdings in the Corporation were classified on the basis of situation, use and type of construction. For the purpose of calculation of annual rental value of holdings, the method was simplified so that it was computable only on the measurement of the carpet area. In addition the percentage at which holding tax, water tax and latrine tax is to be levied, has also been specified. After the publication of the Rules, the Corporation issued two notifications pursuant to Rules 3(2) and 5(1). By the first notification, the Corporation classified the several roads in Patna city into three categories. It is not necessary for us to go into details of this notification or the second notification which was issued soon thereafter by the Corporation which specified the rates of rental value per sq ft depending upon the situation, use and nature of construction of the holdings. These Rules and the two notifications were the subject matter of challenge under Article 226 before the High Court. The Rules and the notifications were struck down by the High Court as being unconstitutional. The decision of the High Court was reversed by this Court in State of Bihar V. S.K.P. Sinha: (1995) 3 Supreme Court Cases 86. This Court while upholding the constitutional validity of the Rules also upheld the two notifications.

As a result of the 1993 Rules, the provisions of sections 130 and 136 are no longer relevant for our purposes as they have laid down a different method of valuation and assessment. There is no dispute that the Corporation followed the Rules and the notifications issued thereunder in preparing Valuation and Assessment Lists thereby revising the holding tax for the first time since 1978-79. However, the process was not completed in respect of the entire area covered by the Act at the same time, but in three phases. According to the Corporation, this was because they were understaffed and were otherwise administratively handicapped. Three notices were published under section 149 (1), not by way of "beat of drum" nor by posting placards at conspicuous places, but by publication in the newspapers. Each of the three notices referred to separate

areas of Patna and were dated 26 December 1993, 1st October 1995 and 30th December 1995 respectively. In addition separate notices were issued to the owners of holdings as and when the area in which a particular holding was situated was notified. The appellants also received notices under section 149 (2). In 1995, they filed objections under Section 150. The objections have not yet been disposed of by the Chief Executive Officer. However, the Corporation has continued to realise tax from the owners on the basis of the assessment list as published.

The appellants filed a writ petition in the High Court in which they claimed: first, that the provisions of sections 133,134 and 137 of the Act had not been followed by the Corporation in the matter of preparation of the valuation and assessment list; second, that publication of notice of assessment had not been done in the manner prescribed by section 149 (1) of the Act; third, that the assessment list could not be prepared piecemeal at different times for different properties in a discriminatory manner and, fourth that the new rate of tax could take effect only after the objections under section 150 had been decided by the Chief Executive Officer. They accordingly prayed, inter alia, for a direction on the Corporation to prepare an assessment list in accordance with the provisions of sections 133,137,138, 149,150,151 and other provisions of the Act and to levy, assess and recover the tax only after the disposal of the objections under section 150. The appellants also sought the quashing of notices dated 26th December 1993, 1st October 1995 and 30th December 1995.

As far as the first submission was concerned, the High Court rejected it saying, "â\200¦. It is not disputed that those steps are now required to be taken as per provisions laid down in the 1993 Rules and such steps have been taken by the Corporation accordingly".

The High Court accepted the second contention of the appellants that the mode of publication of the assessment list prescribed under section 149 (1) of the Act was mandatory. Nevertheless, since the appellants had admittedly received notices under section 149 (2) and had filed applications for review under section 150, the High Court held "in the facts of the case the irregularity in publication of notice under section 149 (1) of the Act is not of any consequence so far as the petitioners are concerned, so as to warrant any interference in the matter by this Court and at this stage."

The third submission was not accepted as the High Court held that section 149 (1) itself provided for area-wise assessments in respect of parts of Patna. The High Court also accepted the explanation given by the Corporation that they had given different publications for different areas since they did not have sufficient working hands and because of other administrative difficulties. Further, it held that since there was no allegation of any mala fides, "the action of the respondents is saved in this case but keeping in view the spirit of Article 14 of the Constitution of India in any view they would be well advised to take prompt steps in advance so that a general assessment for the entire area under the Corporation may be made effective from one date".

The fourth submission of the appellants was not considered. However the High Court directed "the concerned authority "to dispose of the petitioners' applications expeditiously and in any case within three months from the date of production/communication of a copy of this order".

Each of the four submissions made by the appellants before the High Court have been reiterated before us.

The submission of the appellants that the Corporation was bound to comply with the provisions of the Act for valuation

and assessment before publishing the assessment list is unacceptable in view of the promulgation of the 1993 Rules, and the notifications issued thereunder, the validity of all of which has been upheld by this Court. It is not in dispute that the valuations have been made and assessments have been prepared strictly in accordance with the procedure prescribed by the 1993 Rules read with the two notifications.

The next submission of the appellants that the Corporation does not have the power to issue separate assessment lists in respect of different kinds of properties in different areas is also not tenable. The 1993 Rules and the notifications issued thereunder clearly provide for assessment based on the localities as well as different kinds of properties, classified according to its user and the type of construction. Additionally, the proviso to section 138 (1) expressly indicates that assessment lists may be prepared in respect of a specified area within the Corporation. Finally, Section 149 sub-section (1) itself shows that assessment lists may be made in respect of "any part of Patna".

The decision of this Court in Shibji Khestshi Tacker v. The Commissioner of Dhanbad Municipality and Others 1978 (2) SCC 167 has taken a similar view while interpreting Section 106 of the Bihar and Orissa Municipalities Act, 1922 which has been replaced by Section 138 of the present Act. Section 106 of the 1922 Act provided:

"(1) New Valuation and assessment list shall ordinarily be prepared, in the same manner as the original lists, once in every five years.

(2) Subject to any alteration or amendment made under Section 107 and to the result of any application under Section 116, every valuation and assessment entered in a valuation or assessment list shall be valid from the date on which the list takes effect in the municipality and until the first day of the April next following the completion of a new list".

The owner of the particular holding in that case had been assessed to tax under an earlier assessment list. In the subsequent list, the holding had not been mentioned. It was contended that since assessment lists have to be prepared once in every five years, the owner could not be assessed to tax on the basis of the old assessment list. It was also contended that only one assessment list could be prepared in respect of the entire area covered by the 1922 Act. The submission was rejected by this Court holding that the owner continued to be liable under the earlier list and that:

"The language of Section 106 is flexible enough to enable the Commissioners to leave out for some good reason, any holding from the revision of the valuation and assessment lists. The word 'ordinarily' tones down the force of 'shall' which immediately precedes it, and indicates that the requirements with regard to revision of the assessment in every five years and to include all the holdings, are not absolute but only directory and can be departed from in extraordinary circumstances, or in the case of particular holdings for good reasons. This being the correct import of the word 'ordinarily', it follows therefrom that in the case of a holding which is excluded from the

quinquennial revision of assessment, the old valuation and assessment lists do not lapse but continue to remain in force till they are altered or amended in accordance with the procedure laid down in the Act. This position of the law is clear from a reading of the last clause of sub-section (2) of Section 106, which provides that every valuation and assessment entered in a valuation or assessment list shall be valid from the date on which the list takes effect in the municipality and until the first day of April following the completion of a new list. The key word repeatedly occurring in the sub-section is 'list' which appears to have been advisedly used in singular, in contradistinction to 'lists' employed in plural, in sub-section (2). Such distinctive use of the word 'list' in these sub-sections, puts it beyond doubt that in respect of a holding which, for some reason is not included in the five yearly revision, the old valuation or assessment list continues till a new list is completed and the 1st day of April following such completion is reached."

To put it differently, there could be several assessment lists operating in respect of different holdings in the municipal area. The position has been clarified by the introduction of the proviso to section 138(1) of the present Act, as we have already noted.

The third submission of the appellants, relates to the mode of publication of the assessment lists. That the mode of publication is a procedural provision is self-evident. But is it a mandatory provision? The High Court's finding as to the nature of the provision for publication under sub section (1) of section 149 is somewhat contradictory. While holding that the manner of publication was mandatory and had to be complied with in terms thereof, in a subsequent portion of the judgment, it was held that it was a mere irregularity which could be waived. As we read sub-section (1) of section 149, the Chief Executive Officer is bound to give public notice of the assessment list. The word "shall" makes that clear. However the word "shall" does not qualify the next phrase which is separated from the words "public notice" by a comma. The phrase separated is "by beat of drum and by placards posted in conspicuous places throughout Patnaâ\200¦â\200¦â\200¦.. â\200¦". Generally speaking the object of giving a notice is to draw the attention of the persons sought to be affected to the matter notified. The purpose of specifying a particular mode of giving notice is to raise a legal presumption against such person of knowledge of the subject of the notice. In other words, once the mode specified for giving notice is complied with, the onus is on the persons notified to prove that they were not aware of the subject matter of the notice. There is otherwise no special sanctity given to the mode of service of notice. The appellants have contended that even though owners were served with individual notices under section 149(2), unless publication was made in the manner provided in section 149(1) the occupants who were liable to pay water tax and latrine tax would be seriously affected and would not have an opportunity of challenging the imposition of the tax on them. Incidentally, in the objections filed by the appellants their contention is that the holdings owned by them were not liable to payment of latrine tax or water tax because neither of the services were available. However, the matter has to be decided as a principle and not with reference to the appellants'

case.

Nobody disputes that publication and the giving of notice to persons likely to be affected by the assessment list is a must. The appellants have admitted publication of the assessment lists in three newspapers. It is not their case that such publication did not serve the purpose of notifying those who might be affected by the assessment lists, of their existence. Indeed it appears to us that the requirement to notify people by beat of drum is an anachronism which appears to be inappropriate in the present day and age in a large city like Patna. The High Court's apprehension that "holding this provision as directory is likely to cause confusion and mischief in future and it is not for this Court to substitute the wisdom of the legislature with its own by holding that notice by newspaper will be sufficient in place of notice of the spot by beat of drum and placards" is unfounded both in law and in fact. It is an elementary principle of interpretation that words in statutory provisions take their colour from their context and object, keeping pace with the time when the word is being construed. When or where no other means of effective publication is available, no doubt, announcing the assessment list by beat of drum and by displaying placards would have to be complied with. Where equally efficacious, if not better, modes of publication are available, it would be ridiculous to insist on an obsolete form of publication as if it were a ritual. Had the High Court found that publication by newspapers was not effective enough to notify the public, the assessment list could not be given effect to unless publication were properly made. There is no such finding. On the other hand publication through newspapers is now an accepted form of giving general notice. Therefore, we have no hesitation in holding that the

portion of section 149 (1) which deals with the manner of publication, as opposed to the requirement for publication per se, is directory. Since there has been sufficient compliance in effecting the intention of the legislature to give notice to the public at large in the city of Patna, we cannot hold that the assessment lists prepared on the basis of the 1993 Rules are required to be set aside.

This view finds support from the decisions of this Court, decisions which were, in our opinion, wrongly brushed aside by the High Court. In the Municipal Council, Khurai Vs Kamal Kumar and another reported in (1965) 2 SCR. 653, on which the High Court has relied, there was no publication of the notice at all. An assessment list had been prepared and published on 6 March 1963. There were several objections lodged against the assessment list. The rate of assessment was however subsequently revised. On the basis of the revision, a subcommittee appointed by the Municipal Council, considered the objections and completed its revision. The final list was published. There were further complaints. The final list was suspended. The Municipal Council then decided to amend the list. This amendment was not published. Nor was the final list as amended published. This Court held that as no opportunity had been granted to the assessees to object to the assessment lists as amended, the assessment list had not been prepared in accordance with law. The decision is factually distinguishable. Since in that case there was no publication at all, the Court was not called upon to consider the question whether an alternative and equally effective mode of publication would have sufficed.

This in fact was the exact question which had been decided by a bench of five judges in the case of Raza Buland Sugar Co.Ltd. Vs. Municipal Board, Rampur reported in 1965 (1) SCR. 970. In that case municipal water tax was

sought to be levied under section 131 of the U. P. Municipalities Act, 1916. In terms of section 131 (3), the Municipal Board was required to publish its proposal relating to the tax and the draft Rules in connection therewith along with the notice in the specified format. Section 94 (3) provided for the manner of publication of the resolution of the municipal board. The method of publication prescribed was "in a local paper published in Hindi and where there is no such local paper, in such manner as the State Government may, by general or special order, direct". The publication was made in a local paper published in Urdu. Wanchoo, J., speaking for the majority held that the provision for publication contained in section 131 (3) was mandatory but the mode of publication provided in section 94 (3) was not. Therefore the publication in an Urdu newspaper was held to be sufficient and in substantial compliance with section 94 (3). This conclusion was arrived at despite the use of the word "shall" in section 94 (3). This is what the Court said:

"The question whether a particular provision of a statute which on the face of it appears mandatory, inasmuch as it uses the word "shall" â\200\223 as in the present case â\200\223is merely directory cannot be resolved by laying down any general rule and depends upon the facts of each case and for that purpose the object of the statute in making the provision is the determining factor. The purpose for which the provision has been made and its nature, the intention of the legislature in making the provision, the serious general inconvenience or injustice to persons resulting from whether the provision is read one way or the other, the relation of the particular provision to other provisions dealing with the same subject and other considerations which may arise on the facts of a particular case including the language of the provision, have all to be taken into account in arriving at the conclusion whether a particular provision is mandatory or directory.

â\200¦.. As we have said already the essence of s. 131 (3) is that there should be publication of the proposals and draft rules so that the tax payers have an opportunity of objecting to them, and that is provided in what we have called the first part of s.141(3); that is mandatory. But the manner of publication provided by s.94(3) which we have called the second part of s.131(3) appears to be directory and so long as it is substantially complied with that would be enough for the purpose of providing the tax payers a reasonable opportunity of making their objections. We are therefore of the opinion that the manner of publication provided in s.131(3) is directory."

Again in 1996 this Court in State Bank of Patiala and

others Vs S. K. Sharma (1996) 3 SCC. 364 had to interpret a regulation framed in connection with a departmental inquiry. The regulation required that the inquiring authority "shall also record an order that the officer may for the purpose of preparing his defence :

"(3) be supplied with copies of statements of witnesses, if any, recorded earlier and the inquiry officer shall furnish such copies not later than three days before the commencement of the examination of the witnesses by the inquiring authority".

Copies of the statements of the witnesses were not supplied to the charged officer. However the officer had been permitted to inspect and take notes of the statements of the witnesses more than three days prior to the examination of the witnesses. The entire inquiry was challenged by the charged officer as being vitiated, by reason of the non-supply of the statements in compliance with the regulation. The challenge was rejected by this Court by holding that the provision was not of a mandatory character and that it had to be examined from the standpoint of substantial compliance and unless prejudice had been caused by the non-compliance, the action would be sustained. (See also Venkataswamappa V. Special Deputy Commissioner (Revenue 1997 9 SCC 128).

With the greatest respect, we would adopt the reasoning of the aforesaid two decisions of this Court in rejecting the appellants' submission that the mode of publication prescribed in section 149(1) as opposed to publication itself, was mandatory and hold that the publication in the newspapers was in substantial compliance with the requirements of the sub-section.

Apart from any other consideration, it certainly did not lie in the mouth of the appellants to contend that adequate notice was not given. They were admittedly given notice under section 149 (2) and they have also filed their objections under section 150 to the assessment list.

This brings us to the last submission of the appellants that there cannot be any recovery of the tax on the basis of the assessment list so published unless the appellants objections were disposed of under section 151. We were at first inclined to hold in the appellants favour. But a closer scrutiny of the provisions of the Act has persuaded us to reject the submission. Once we have held that the assessment list had been properly prepared in the sense that there had been no legal flaw in its preparation and publication, the valuation as mentioned in the assessment list must be given effect to till the time it is revised or amended under sections 151 or 152. In Shibji Khestshi Tacker v. The Commissioners of Dhanbad (supra) it was said that valuation and assessment lists remain in force until they are altered or amended in accordance with the procedure laid down in the Act. Alteration or amendment can take place pursuant to an order under sections 151 or 152. This is also clear from section 153 which says that "every valuation made by the Chief Executive Officer -- -- shall, subject to the provisions of sections 151 and 152, be final". The phrase 'subject to' means that until and unless the assessment list is revised or amended under section 151 or 152, the assessment list would continue to be final. This reading is in keeping with sub section (2) of section 138 which provides that every valuation and assessment list shall be valid from the date on which the list takes effect in the Corporation and until the first day of the quarter next following the competition of a new list, thus indicating that an assessment list is valid from the date of

its completion. Such an assessment list is subject to "any alteration or amendment made" and to the result of any application under Section 150. What needs to be emphasised is that the assessment list as prepared is valid and is unaffected by the mere filing of an application under Section 150. If the result of the application is in favour of the owner, the assessment list must be amended to give effect to such result. Unless the application of the appellants under Section 150 ends in a result which is different from the assessment list, the assessment list would continue to be operative, and the respondent can recover taxes on the basis of the assessment and valuation list despite the filing of objections under Section 150. Besides the reference to both sections 151 and 152 in Section 153 makes it clear that the same incidence relating to the recovery of taxes pending either the determination of the objections under section 151 or the adjudication of the appeal under section 152, would prevail. If this construction is not put on section 153, it would mean that by merely filing an objection, the objector would be able to effectively stop the realisation of tax on the basis of the assessment list until such time as his objection is heard and decided. This could not have been legislatively intended. As has been seen in this case that although the appellants had filed their objections in 1995, they are still pending. We, therefore, conclude that it is open to the Corporation to recover the tax as determined on the basis of the impugned assessment lists pending disposal of the appellants' applications under Section 151, until and unless, by virtue of an order under Section 151 or 152 passed thereon, the assessment list is amended or altered.

The appellants' final grievance is in respect of the non disposal of the objections filed in respect of the assessment lists under the 1993 Rules. As far as they are concerned, the High Court has already directed the disposal of the same by the concerned authority within a time frame. We see no reason to interfere with this direction.

For the reasons aforesaid we dismiss this appeal and affirm the decision of the High Court, albeit for reasons which are different, with costs.