

**Chiranjilal Vs. State**

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**SooperKanoon Citation :** [sooperkanoon.com/752346](http://sooperkanoon.com/752346)

**Court :** Rajasthan

**Decided On :** Nov-09-1951

**Reported in :** 1952CriLJ1182

**Judge :** Atma Charan, J.C.

**Appellant :** Chiranjilal

**Respondent :** State

**Judgement :**

ORDER

Atma Charan, J.C.

1. Heard the parties.

2. Under Section 234 of Reg. VI of 1925, the Magistrate was perfectly justified in proceeding with the application of the Municipal Board for the recovery, of the tax in question, but he could not have finally ordered the sale of the property attached without first issuing a notice to the applicant to show cause as to why the tax in question be not recovered by the sale of the property attached. The applicant then could have taken any such valid objections as he could have taken on the application of the Municipal Board. The Magistrate there and then only could have disposed of the application of the Municipal Board after hearing the parties. He could not have issued any order straightaway for the recovery of the tax in question by attachment and sale of the property of the applicant.

3. The reference accordingly is accepted, the proceedings before the trial Court are quashed and the trial Court is directed to dispose of the application of the Municipal Board now strictly in accordance with the observations made as above the cycle attached be released from attachment provided the applicant deposits Rs. 40/- in the trial Court and the sum so deposited is not to be paid to either of the parties till the disposal of the objection filed before the trial Court by the applicant, if any.

4. This order is not to be taken as if any opinion in regard to the merits of the case has been expressed by the Court as to the exact interpretation of Section 234 of the Regulation.

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