



2026:AHC-LKO:15740-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD  
LUCKNOW**

**WRIT - C No. - 709 of 2026**

Deepa Gupta

.....Petitioner(s)

Versus

State Of U.P. Thru.Addl.Chief  
Secy./Prin.Secy.Deptt. Of Housing And Urban  
Planning,Lko And 2 Ors.

.....Respondent(s)

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Counsel for Petitioner(s) : Anshumaan, Ajay Verma, Lakshmi  
Kant Tripathi  
Counsel for Respondent(s) : C.S.C., Akhilesh Kumar Srivastava,  
Shailendra Singh Chauhan

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**Court No. - 1**

**HON'BLE RAJAN ROY, J.**

**HON'BLE ABDHESH KUMAR CHAUDHARY, J.**

1. Heard.

2. Although it is the case of Municipal Corporation, Lucknow that there is an order passed by the Municipal Commissioner by which mutation order cannot be passed unless dues on the premises have been deposited, but no such provision in The U.P. Municipal Corporation Act, 1959 (hereinafter referred to as the 'Act, 1959) or in any rule or regulation made thereunder has been placed before us and apparently there is no such authority vested in the Municipal Commissioner to put such condition regarding proceedings for mutation which are statutorily governed by means of Section 213 which does not contain any such embargo.

3. We are, therefore, of the opinion that the application for mutation filed by the petitioner should be considered as per law, ignoring the aforesaid decision/order and same should be decided at the earliest, say within three months, unless there is any other legal impediment in which case the petitioner should be informed about it. The mutation proceedings shall not be stalled on the ground that there are municipal dues on the premises unless there is any statutory provision to this effect. The notices issued to the erstwhile owner, who is no more, are quashed.

4. Having said so, we are also of the opinion that the petitioner, who has purchased the premises in question in 2009 as claimed and is in possession since then, was under an obligation to pay the municipal taxes unless it is her case that she is not liable to pay the same for any reason. Therefore, we direct the Municipal Corporation to look into the matter as to whether the premises in question is taxable under the Act, 1959, if so, to calculate the tax and send notice to the petitioner within three weeks whereupon the petitioner, if she accepts the liability, shall deposit the tax, otherwise she shall move a representation raising specific objection, if any, with regard to she being not liable to pay tax which shall be considered and appropriate decision shall be taken. Consequences will follow accordingly, meaning thereby if ultimately the Municipal Corporation finds that the petitioner is liable to pay tax with respect to the premises in question he shall proceed to recover it as per law, otherwise the matter shall rest as it is.

*5. Disposed of.*

**(Abdhesh Kumar Chaudhary,J.) (Rajan Roy,J.)**

**February 25, 2026**

MVS/-