

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CR-656-2011

Date of decision: 22.1.2015

Sham Sunder

..... Petitioner

Versus

Ramesh Kumar and another

..... Respondents

**CORAM: HON'BLE MR. JUSTICE R.P. NAGRATH**

1. *Whether Reporters of the local papers may be allowed to see the judgment?*
2. *To be referred to the Reporters or not?*
3. *Whether the judgment should be reported in the digest?*

PRESENT: Mr. HS Batth, Advocate for the petitioner.

Mr. VK Sandhir, Advocate for respondent No. 1.

Respondent No. 2 already ex parte.

**R.P. NAGRATH, J. (ORAL)**

Challenge in the instant revision is to the findings of both the Courts below whereby the petitioner was not held entitled to recover the house tax being imposed on the property rented out to respondent(s) w.e.f. 1.1.1986. The learned Courts below have held that house tax was imposed for the first time on 9.8.1995 to be payable w.e.f from 1.4.1993 and the house tax has been tendered by the respondent(s).

I have heard learned counsel for the parties and perused the orders passed by both the Courts below as well as the paper-book.

The aforesaid finding reached by both the Courts below is on

appropriate analysis of evidence led by both the parties. No evidence worthwhile was led by the petitioner to show that house tax before 1.4.1993 was paid by petitioner-landlord to the Municipal Authorities or that the tax was in fact levied prior to that date.

If that be the fact situation, no fault can be found in the conclusions reached by both the Courts below. Such a finding based on correct appreciation of evidence by both the Courts below cannot be interfered in exercise of revisional jurisdiction of this Court.

Dismissed.

**January 22, 2015**  
*rishu*

**( R.P. NAGRATH )**  
**JUDGE**