

**THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

CR No. 792 of 2013 (O&M)
Date of decision: July 21, 2015

Lal Chand Saini

...Petitioner

Versus

Municipal Committee, Sohna

...Respondent

CORAM:- HON'BLE MR. JUSTICE K. KANNAN

1. **Whether Reporters of 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. Sudhir Aggarwal, Advocate,
for the petitioner.

K. KANNAN, J. (Oral)

1. The contention brought by the petitioner is that the Urban Development Department through its order dated 17.2.2004 withdrew the notification casting professional tax liability under the Haryana Municipal Act that was originally issued on 16.5.2000. The respondent was attempting to enforce the liability from 2000 to 2004, which, according to the petitioner, cannot be done. According to him, when the notification was issued on 17.2.2004 withdrawing the notification dated 16.5.2000, the liability that existed between 16.5.2000 to 17.2.2004 will stand extinguished.

2. I reject this contention as not tenable at all, for, a liability of professional tax which is levied through a notification and which is not annulled as illegal but was decided not to be enforced by a subsequent notification, unless the notification itself extinguished past liability it will

operate only prospectively. The liability that existed between 16.5.2000 to 17.2.2004 cannot be extinguished in the language in which the subsequent order dated 17.2.2004 has been issued. I find no cause for intervention for the order already passed seeking enforcement of the liability for the year 2000 to 2004.

3. The revision petition is dismissed.

July 21, 2015
prem

(K.KANNAN)
JUDGE