

**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH
CR No.988 of 2013 (O&M)
Date of decision : 21.09.2015**

M/s Ram Sarup Davinder Nath

....Petitioner

Versus

Municipal Committee, Rahon

....Respondent

CORAM: HON'BLE MR. JUSTICE K.KANNAN

Present: Ms. Sarita Gupta, Advocate
for the petitioner.

K.Kannan, J. (Oral)

The suit was brought to challenge to the demand issued for tax from the year 2006-07 to 2010-11 on a contention that the demand could be issued only for collection of tax from the year when the demand was made and not retrospectively. The trial court granted the injunction at the interlocutory stage.

The appellate Court set aside the order and found the suit as not competent and without jurisdiction.

I set aside the order and the issue of jurisdiction will be decided by the trial court along with other issues. The plaintiff will avail the benefit of injunction if the amount demanded in the notice is deposited to the credit of the case within a period of four weeks from the date of receipt of certified copy of the order. The manner in which the money deposited is to be dealt with and to what extent, if the demand is justified at all, will abide by the final decision in the suit. There shall be interim injunction as prayed for subject to such deposit. If the amount is not paid as stipulated, the interim injunction will stand vacated.

The impugned orders are set aside and the revision petition is disposed of on the conditions referred above.

21.09.2015
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**(K.KANNAN)
JUDGE**