IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

C.W.P. No. 16856 of 2001
Date of Decision: February 04, 2015

S.K. Kaushal

... Petitioner

Versus

State of Haryana and others

... Respondents

CORAM: HON'BLE MR. JUSTICE PARAMJEET SINGH

Present: Mr. S.K. Kaushal, petitioner-in-person.

Mr. Gaurav Jindal, Addl. A.G., Haryana.

Mr. Vikas Suri, Advocate,
for respondent nos. 4 and 5.

Paramjeet Singh, J.

Instant writ petition has been filed under Article 226 of the Constitution of India for issuance of a writ in the nature of certiorari for quashing order dated 06.09.2000 (Annexure P/1) passed by respondent No.2 – Deputy Commissioner, Ambala whereby appeal preferred by respondent no.3 against the house tax assessment in respect of H.Nos. 6282 and 6283, Nichalson Road, Ambala Cantt. has been dismissed and order dated 14.02.2000 (Annexure P/2) passed by Financial Commissioner & Secretary to Government Haryana, Local Government Department in revision whereby the case has been remanded to the Deputy Commissioner to decide the appeal afresh after hearing the parties to the appeal.

Short reply on behalf of respondent nos. 4 and 5 filed in Court today, is taken on record.

I have heard learned counsel for the parties and perused the record.

Admittedly, the House Tax Assessment Committee has assessed the annul value as per provisions of the Haryana Municipal Act, 1973 (hereinafter referred to as the "Act"). Against that, appeal and further revision were preferred by the owners of the property in question. The orders passed therein have been challenged in this writ petition by the petitioner who is a third party and was neither a party before any of the authorities below nor he agitated the same at that stage. Against the house tax assessment, remedy of appeal and revision is available as per the provisions of the Act. The petitioner has otherwise no locus standi to impugn the orders in question passed by the competent authority by invoking writ jurisdiction of this Court as he was neither party in those proceedings nor is an affected person.

It needs to be mentioned here that the petitioner wants determination of annual rental value of the properties of respondent nos. 4 and 5, who happen to be the owners of the properties in question which have been assessed for house tax. In fact, annual rental value cannot be taken into consideration, rather as per the provisions of the Act, only annual value of the property is required to be assessed for the purpose of assessment of house tax. The petitioner could have availed the remedies, if any available to him other than the writ petition in accordance with law. Once the order has been passed by the competent authority, third party has no right to challenge the same. Not only this, for proving a fraud, evidence is required to be led and the decision cannot be based merely on the basis of the averments in the writ petition.

In view of above, present writ petition is dismissed on merits as well as for want of locus standi. However, the petitioner will be at liberty to avail other remedy, if any available to him, in accordance with law.

February 04, 2015 **[Paramjeet Singh]**
vkd **Judge**