IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 18621 of 2015

Date of Decision: 4.9.2015

M/s EMCIPI Electronics Pvt. Ltd., Gurgaon
....Petitioner.

Versus

The State of Haryana and others
...Respondents.

CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MR. JUSTICE RAMENDRA JAIN.

PRESENT: Ms. Anamika Mehra, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. Through the instant petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of certiorari for quashing the notice dated 14.1.2015 (Annexure P-1) issued by respondent No.3 vide which assessment of property tax has been made and assessed on the petitioner. Further, prayer has been made for quashing the order (Annexure P-3) passed by respondent No.3 raising demand of ₹ 2,56,30,057/- on account of property tax.

2. Respondent No.3 issued a notice dated 14.1.2015 (Annexure P-1) under Section 87A of the Haryana Municipal Corporation Act, 1994 assessing the property tax payable by the petitioner. Against the said notice, the petitioner made a representation dated 14.1.2015 (Annexure P-2) to respondent No.3 for re-calculation of the assessment of tax as per the sanctioned map. Instead of deciding the said

representation, respondent No.3 issued a demand notice (Annexure P-3) for recovery of ₹ 2,56,30,057/-. In pursuance thereto, the petitioner filed objections on 30.5.2015 (Annexure P-4) before respondent No.3. However, no response has been received till date. Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has filed objections on 30.5.2015 (Annexure P-4) before respondent No.3, but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, perusing the present petition and without expressing any opinion on the merits of the case, we dispose of the present petition by directing respondent No.3 to decide the objections dated 30.5.2015 (Annexure P-4), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of two months from the date of receipt of certified copy of the order. Till the matter is decided by respondent No.3, no coercive steps for recovery of the property tax amount would be taken. However, the petitioner shall cooperate for early decision. In case, the petitioner adopts dilatory tactics, it shall be open to respondent No.3 to move this Court.

(AJAY KUMAR MITTAL)
JUDGE

September 4, 2015 **(RAMENDRA JAIN)**
gbs **JUDGE**