IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH.

CWP No.21132 of 2014
Date of decision: 24.2.2015

M/s Harbans Palace ...Petitioner

Versus

State of Punjab & others ...Respondents

CORAM: **HON'BLE MR. JUSTICE RAJAN GUPTA**

Present: Mr. S.S. Toor, Advocate for the petitioner.
Mr. Yatinder Sharma, Addl. Advocate General, Punjab.
Mr. Sanjeev Soni, Advocate for respondents No.2 & 3.

Rajan Gupta, J. (oral)

Petitioner has impugned assessment order dated 21.2.2000, recovery notice dated 3.3.2014 and auction notice dated 9.9.2014, Annexures P-1, P-4 & P-5 respectively.

According to learned counsel for the petitioner, house tax assessed by the corporation is exorbitant. Petitioner has already preferred an appeal before the Divisional Commissioner, Patiala. However, same has not been decided till now.

Learned counsel for the Municipal Corporation has opposed the plea. According to him, alongwith appeal, petitioner has not deposited requisite amount as required by the Punjab Municipal Corporation Act. In view of same, Divisional Commissioner has adjourned the hearing to enable the petitioner to comply with the statutory requirement.

I have heard learned counsel for the parties and given careful thought to the facts of the case.

It appears that petitioner earlier preferred CWP No.17771 of 2002 before this court. Same was disposed of on 28.11.2013 giving liberty to the petitioner to avail remedy of appeal before the appellate authority alongwith application for condonation of delay, if any. Petitioner has now preferred an appeal. Admittedly, he has not complied with the statutory provision requiring him to deposit of house tax as assessed. Condition of deposit of tax with regard to filing appeal cannot be waived being a statutory provision. There is, thus, no ground to interfere.

Dismissed.

(RAJAN GUPTA)
JUDGE

24.2.2015
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