IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 20848 of 2015

Date of Decision: 30.9.2015

Artemis Medicare Services Limited, Gurgaon

....Petitioner.

Versus

Joint Commissioner, Zone IV, Municipal Corporation, Gurgaon & another

...Respondents.

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

PRESENT: Mr. Harkeerat Singh, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. In this writ petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of mandamus directing the respondents to adjudicate upon the property tax notice dated 10.2.2015 (Annexure P-9) in view of the provisions of Section 87B(2) of the Haryana Municipal Corporation Act, 1994 (in short "the Act"). Further, a writ of certiorari has been sought seeking quashing of the notices dated 5.6.2015 (Annexure P-11) and dated 5.9.2015 (Annexure P-15) issued under Section 130 of the Act along with all consequential effects.

2. The petitioner was allotted a site for the Hospital at Sector 51, Gurgaon by the Haryana Urban Development Authority (HUDA) vide allotment letter dated 15.2.2006 (Annexure P-2). The petitioner submitted the building plan for approval vide receipt dated 17.2.2006 (Annexure P-4) and the same was sanctioned vide letter dated

25.4.2006 (Annexure P-5). After raising construction thereon, the petitioner applied for occupation certificate vide receipt dated 3.5.2007 (Annexure P-6) which was granted by the Estate Officer, HUDA, Gurgaon. The property was conveyed to the petitioner vide conveyance deed dated 24.7.2007 (Annexure P-3). The petitioner is operating a Healthcare Institution at Sector 51, Gurgaon and the property is registered with the Municipal Corporation, Gurgaon. It is paying the property tax regularly vide receipts, Annexure P-7 (Colly) and as per the assessment order dated 14.6.2013 (Annexure P-8), there was no arrears till March, 2010. Even the petitioner has been paying the annual property and fire tax by way of self-assessment scheme under Section 87A of the Act after coming into force the The Haryana Municipal Corporation (Amendment) Act, 2012 w.e.f. 1.4.2010. A property tax notice dated 10.2.2015 (Annexure P-9) was issued to the petitioner for the payment of property tax amounting to ₹ 90,23,512/-. In response thereto, the petitioner filed reply dated 11.3.2015 (Annexure P-10). Thereafter, the petitioner was issued a notice dated 5.6.2015 (Annexure P-11) under Section 130 of the Act for the recovery of property tax to the tune of ₹ 1,34,28,917/- including the penalties and interest for the period 2009 to 2016. Another property tax notice dated 16.6.2015 (Annexure P-12) was issued to the petitioner for the payment of ₹ 1,21,35,099/- as property tax. One article dated 12.6.2015 (Annexure P-13) was published in the newspaper that the property owners were contemplating protest against the inflated property tax bills. The petitioner filed written reply dated 30.6.2015 (Annexure P-14) to the said notice, but no decision has so far been taken thereon. Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that in

response to the property tax notices dated 10.2.2015 (Annexure P-9) and dated 5.6.2015 (Annexure P-11), the petitioner has filed written replies dated 11.3.2015 (Annexure P-10) and dated 30.6.2015 (Annexure P-14) before respondent No.1, but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, the present writ petition is disposed of by directing respondent No.1 to take a decision on the written replies dated 11.3.2015 (Annexure P-10) and dated 30.6.2015 (Annexure P-14) filed by the petitioner to the impugned property tax notices, Annexures P-9 and P-11, respectively, 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 a certified copy of this order.

(AJAY KUMAR MITTAL)
JUDGE

September 30, 2015 **(RAMENDRA JAIN)**
gbs **JUDGE**