**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP No. 24966 of 2013.
Date of Decision : 10.09.2015.

M/s Indian Hobbies and others ...Petitioners

Versus

State of Punjab and others ...Respondents

CORAM: HON'BLE MR. JUSTICE PARAMJEET SINGH

Present: Mr. Vijay Kumar Jindal, Advocate for the petitioner.

Mr. S.S. Chandumajra, Addl. A.G., Punjab.

Mr. A.K. Chopra, Senior Advocate with
Mr. Harminder Singh, Advocate and
Mr. G.S. Bhandal, Advocate for respondents No. 3 and 4.

Mr. Anil Sharma, Advocate for respondent No. 5.

Mr. Ajay Pal Singh, Advocate for
Mr. Daman Dhir, Advocate for respondent No. 6.

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Paramjeet Singh, J.(Oral)

CM No. 11592 of 2015

Application is allowed, as prayed for, subject to all just exceptions.

Annexures P-8 and P-9 are taken on record.

Main Case

Instant petition has been filed under Articles 226 and 227 of the Constitution of India for issuance of a writ in the nature of prohibition restraining respondents No. 3 to 5 from recovering tax on account of installation of 'Dealer Board' on the premises of Dealers of various products and directing the respondents No. 3 to 6 to refund the amount already recovered from the petitioners under the garb of tax on account of installation of 'Dealer Boards'.

Brief facts of the case are that the petitioners are running Advertising Agencies, having their business in Chandigarh/Punjab/ Haryana. The petitioners' business is of fabrication of advertisement boards as per demand made by manufactures of various products and further their installation at the business premises of the dealers appointed by manufactures. The petitioners have filed the present petition claiming that they are not displaying any advertisement boards but only dealer boards are installed which relate to the trade, profession or business carried on within the building.

In pursuance of notice of motion, reply has been filed by the respondents. Para 3 of the reply reads as under :-

> *"3. That it is pertinent to mention here that the answering respondent has never charged any tax on the boards which purely relates to the trade of the owner. The answering respondent is annexing some of the photographs of the Boards (Name Boards) which are purely name boards and does not contain any advertisement, other than that of his*

business."

In the above extracted para of the written statement, it is specifically mentioned that respondent has never charged any tax on the boards which purely relate to the trade of the owner.

In view of Notification dated 27.01.2015 (Annexure P-9), whereby amendments in the Punjab Municipal Act, 1911 have been made vide Punjab Municipal (Second Amendment) Act, 2014 and new Sections 79-A to 79-E in Punjab Act 3 of 1911 have been added, unamend provisions of the Punjab Municipal Act are applicable to the present case. Amended provisions have been made applicable prospectively and not retrospectively, as provided in Section 1(2) of the Punjab Municipal (Second Amendment) Act, 2014.

If the Contractor is illegally collecting the money, then respondents No. 3 and 4 can take action in accordance with law.

Disposed of.

September 10, 2015. **(PARAMJEET SINGH)**
kanchan **JUDGE**