IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 3652 of 2013
Date of Decision : 05.10.2015.

Ramandeep Singh ...Petitioner

Versus

State of Punjab and others ...Respondents

CORAM: HON'BLE MR. JUSTICE PARAMJEET SINGH

1) *Whether Reporters of the local papers may be allowed to see the judgment?*
2) *To be referred to the Reporters or not?*
3) *Whether the judgment should be reported in the Digest?*

Present: Mr. Atul Jain, Advocate for the petitioner.

Mr. Suresh Singla, Addl. A.G., Punjab.

Mr. Harsh Aggarwal, Advocate
for respondents No. 3 and 4.

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Paramjeet Singh, J.(Oral)

The instant writ petition has been filed under Articles 226/227 of the Constitution of India for quashing the impugned order dated 30.10.2012 (Annexure P-1) passed by respondent No. 2, whereby the statutory appeal under Section 146 of the Punjab Municipal Corporation Act, 1976 filed by the petitioner against the demand notice/assessment order regarding property No. III-1133/18/2 Shivpuri Road, Ludhiana, has been dismissed.

Petitioner claims that he is the owner of property No.

III-1133/18/2 Shivpuri Road, Ludhiana. The said property was assessed to the house tax w.e.f. 1995-96 and a demand notice dated 14.12.2004 for the assessment was served to the petitioner. The petitioner had assailed the demand notice and filed a suit for permanent injunction against respondent Nos. 3 and 4. The Trial Court dismissed the suit on 10.3.2010 by holding that the defendant would adjust the house tax paid by the plaintiff up to 1999-2000 and would be entitled to revise assessment for the year 2000-2001. Aggrieved against the said judgment, the petitioner filed an appeal, which was dismissed by the District Judge, Ludhiana vide order dated 14.10.2010 and liberty was granted to the petitioner to file a statutory appeal under Section 146 of the Punjab Municipal Corporation Act before the Divisional Commissioner. The petitioner filed statutory appeal under Section 146 of the Punjab Municipal Corporation Act. The said appeal has also been dismissed on the ground that as per the provision, the petitioner is required to deposit the entire amount of the house tax assessed by the competent authority which he did not do. The said appeal was dismissed for want of deposit of the assessed house tax. Hence, this writ petition.

The petitioner submits that he has a right to be heard by the appellate authority it being a first appeal.

This Court is of the view that the petitioner has a right to be heard. In view of this, the impugned order dated 30.10.2012 (Annexure P-1) is set-aside and it is directed that in case the petitioner files an appeal and deposits the assessed house tax within one month, the same shall be heard on merits.

Disposed of.

October 05, 2015. (PARAMJEET SINGH)
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