IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-7970-2013
Date of Decision: 13.08.2015

Surjit Singh Chugha

... Petitioner(s)

Versus

State of Punjab and others

... Respondent(s)

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. Saurabh Chugh, Advocate,
for the petitioner.

Mr. Amit Chaudhary, Addl. A. G. Punjab.

Mr. B.S.Sidhu, Advocate,
for respondent No.2.

Paramjeet Singh, J. (Oral)

Instant petition has been filed under Articles 226/227 of the Constitution of India for setting aside the notices (Annexures P-1, P-4 and P-7) issued by respondent No.2 whereby demand of house-tax for the year 2007-08 has been made, order dated 08.01.2009 (Anexure P-5) passed by respondent No.2 and order dated 01.11.2012 (Annexure P-8).

It is the case of the petitioner that the petitioner is having property bearing No.II/2/M/1 whereby property of the petitioner has been wrongly assessed for house-tax for the year 2007-2008 under the provisions of the Punjab Municipal Act, 1911. The petitioner approached House Tax Sub Committee and also preferred appeal before the Commissioner, but could not succeed. It is also the case of the petitioner that no commercial activity is being run in the said property.

In pursuance of notice of motion, respondent No.2 has filed reply with the averments that property in question is commercial one and the petitioner himself admitted in his representation dated 06.01.2009 that a teacher was doing tuition work and had put the board of C.W.C.Immigration for advertisement purpose. The petitioner was heard at every point of time and impugned orders have been passed after affording opportunity of hearing to the petitioner.

I have considered the rival contentions of learned counsel for the parties.

Perusal of Annexure P-2 i.e. application dated 06.01.2009 submitted by the petitioner reveals that he has admitted that tuition work was being done at the premises and a hoarding in the name of CWC Immigration was also fixed there. The petitioner wrote the letter in a guarded manner, but the fact remains that the house in dispute was assessed earlier as a commercial property. The plea of learned counsel for the petitioner that the petitioner was not afforded any opportunity of hearing by the House Tax Sub Committee and impugned order dated 08.01.2009 (Annexure P-5) has been passed at his back, is not sustainable as finding of fact has been recorded by the Commissioner, vide impugned order dated 01.11.2012 (Annexure P-8) that the petitioner appeared before the House Tax Sub Committee and submitted that he has no objection to the imposition of house-tax @ ₹19,800/- per annum. The plea of petitioner that earlier the petitioner was running commercial activity in the aforesaid property till 1993-94 and now he is not running any commercial activity there, is not sustainable as he had never given any intimation to the competent authority to the effect that commercial activities were stopped. The assessment of property in question is deemed to be continuous as commercial for want of any intimation for alleged change of the same into residential. The findings of fact have been recorded by the House Tax Sub Committee and Commissioner.

In view of above, I do not find any illegality or perversity in the impugned orders.

Dismissed.

13.08.2015 **(Paramjeet Singh)**
parveen kumar **Judge**