

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

CWP No.7119 of 2001 (O&M)
Date of decision: 12.7.2016

Ravel Chand

..... Petitioner

Versus

State of Haryana and another

.....Respondents

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU**

Present: Mr. Kamal Sharma, Advocate, for the petitioner(s).
Ms. Tanisha Peshawaria, Deputy Advocate General, Haryana.

RAJESH BINDAL, J

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This order will dispose of two petitions bearing CWP No.7119 and 7236 of 2001, as common questions of law and facts are involved therein.

Challenge in the present petitions is to the notification dated 16.5.2000 issued by the Government of Haryana levying taxes on certain professions, trades etc. under the Haryana Municipal Act, 1973. One of the items covered is dairy units with 10 or more milch animals. The rate of tax was ₹ 2,500/- per annum. Challenge is made to the notice dated 1.3.2001 issued to the petitioners for payment of tax. The present petitions were filed even without filing reply to the notice.

The stand taken by learned counsel for the petitioners is that the petitioners are having only eight milch animals, hence, they will not be covered under the notification.

As the present petitions were filed challenging the notice demanding tax from the petitioners and on the pleadings in the writ petition, the petitioners claimed that they are not covered under the notification, in our opinion, the petitions can be disposed of at this stage leaving the issue of challenge to the notification dated 16.5.2000 (Annexure P-1) open,

however, giving liberty to the petitioners to give response to the notice to the competent authority and in case any tax is finally demanded, the petitioners may avail of appropriate remedy against that.

Ordered accordingly.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

12.7.2016

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