IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 14127 OF 2016(O&M)
Date of decision: 19.10.2016

Radhasoami Charitable Society .. Petitioner
vs.
State of Punjab and ors. .. Respondents

Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Harinder Singh Sidhu

Present:- Mr. Rajesh Punj, Advocate
for the petitioner.

Mr. Piyush Bansal, DAG, Punjab
for respondent No.1.

Mr.Sanjeev Soni, Advocate
for respondent Nos. 2 and 3.

Rajesh Bindal, J.

Challenge in the present writ petition is to the notice/order dated 24.05.2016 (Annexure P-13) vide which the petitioner was directed to deposit the property tax.

In the short affidavit of Ms. Sonali Giri, Commissioner, Municipal Corporation, Amritsar, filed today in Court, it has been mentioned that every owner or occupier of the property is required to file his return under Section 112-A of the Punjab Municipal Corporation Act, 1976 (for short 'the Act'). As the petitioner has not filed the return, there was no opportunity with the authority to assess the tax. In case, the petitioner files the return and claims exemption from payment of house tax, the matter will be examined by the competent authority. In case, the petitioner is found to be entitled to exemption from the house tax, the return so filed, may be accepted. However, in case, it is found that the petitioner is not entitled to exemption from payment of house tax, the reasons thereof shall be conveyed to the petitioner by way of an order passed in terms of the provisions of Section 112-A of the Act.

He further submitted that the returns filed by the petitioner shall be examined without being prejudiced by the communication dated 24.05.2016 sent by the Superintendent, Property Tax Department, Municipal Corporation, Amritsar.

Learned counsel for the petitioner submitted that in view of the stand taken by learned counsel for respondent Nos. 2 and 3, the present petition may be disposed of as the petitioner will file the returns as envisaged under Section 112 -A of the Act, which may be examined by the authority concerned. He further submitted that time be given for filing the returns for the previous period.

Learned counsel for respondent Nos. 2 and 3 submitted that the needful may be done within two weeks from today. In case, the returns are filed for the aforesaid period, those shall be examined as per the provisions of the Act, within a period of four weeks thereafter.

Disposed of accordingly.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

19.10.2016
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Whether speaking/reasoned Yes/No

Whether Reportable: Yes/No