

**HIGH COURT FOR THE STATES OF PUNJAB & HARYANA AT
CHANDIGARH**

**CWP No.24077 of 2015
Date of decision:10.8.2016**

Reliance Eminent Trading & Commercial Pvt. Limited
...Petitioner

Versus

Municipal Corporation Ludhiana and another
...Respondents

CORAM: HON'BLE MR. JUSTICE RAMESHWAR SINGH MALIK

Present: Mr.Aashish Chopra, Advocate for the petitioner.
Mr.Harsh Aggarwal, Advocate for the respondents.

RAMESHWAR SINGH MALIK, J. (Oral)

During the course of hearing, it has transpired from bare perusal of the pleadings of the parties that copy of assessment order finalised by the respondent-Municipal Corporation. Ludhiana was not supplied to the petitioner, because of which it could not challenge the same, before the appellate authority, under the relevant provisions of law. So far as the civil suits filed by the petitioner are concerned, learned counsel for the petitioner submits that if the same have not already been withdrawn, these will be withdrawn by the petitioner within a period of one week from today.

Respondent-Municipal Corporation is directed to supply copy of assessment order(s) to the petitioner within a period of one week from today and thereafter petitioner shall be at liberty to challenge the same before the appropriate authority, in accordance with law, within a period of two weeks from the date of receiving the copy of assessment order(s). It is also clarified that since the petitioner has been bonafide pursuing its remedy either before the civil court or before this Court, respondent-Municipal Corporation will not raise the issue of limitation against the petitioner.

It is not disputed before this Court that petitioner has already paid 50% of house tax, as per the demand notices, as submitted by the learned counsel for the petitioner. If the petitioner has already deposited 50% of the house tax demanded, it shall not be forced to deposit remaining 50% of the house tax till the decision of its appeal against the assessment order(s).

With the above-said observations made and directions issued, the present writ petition stands disposed of.

10.8.2016
mks

(RAMESHWAR SINGH MALIK)
JUDGE

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No