In the High Court of Punjab and Haryana at Chandigarh

C.W.P. No. 7863 of 2016
Date of Decision: April 29, 2016

Vardhman Textiles Ltd. ... *Petitioner*

Versus

State of Punjab and others ... *Respondents*

CORAM: HON'BLE MR. JUSTICE PARAMJEET SINGH DHALIWAL

Present: Mr. Puneet Bali, Sr. Advocate with
Mr. Vibhav Jain and Mr. Arun Gupta, Advocates,
for the petitioner.

Mr. B.S. Cheema, DAG, Punjab,
for respondents no.1 and 5.

Mr. Ashok Kumar Bazaz, Advocate,
for respondents No. 2 to 4.

Paramjeet Singh Dhaliwal, J. ***(Oral)***

Instant writ petition has been filed under Articles 226/227 of the Constitution of India for issuance of a writ in the nature of certiorari quashing order dated 16.02.2016 (Annexure P/7) passed by respondent No.4 – Additional Commissioner, Zone-B, Municipal Corporation, Ludhiana, as well as, order dated 08.04.2016 (Annexure P/9) passed by respondent no.3 – Commissioner, Municipal Corporation, Ludhiana whereby appeal filed by the petitioner under Section 112-C(1) of the Punjab Municipal Corporation (Second Amendment) Act, 2013 has been dismissed.

I have heard learned counsel for the parties.

Learned senior counsel for the petitioner states that appeal filed by the petitioner has been dismissed only on the ground that the petitioner had not deposited the tax in accordance with Section 112-C(2) of the Punjab Municipal Corporation Act, 1976. Learned senior counsel further states that petitioner is ready to deposit the tax amount.

Learned counsel for respondents no. 2 to 4 states that he has no objection to set aside the impugned order (Annexure P/9), if the petitioner deposits the tax amount within a stipulted period. Learned counsel relies upon a judgment of Hon'ble Supreme Court in ***Shri Shyam Kishore vs. Municipal Corporation of Delhi, AIR 1992 (SC) 2279.***

I have considered the contentions raised by the learned counsel for the parties and perused the record.

Admittedly, the appeal has been dismissed on the ground of non-deposit of tax which is a pre-condition for entertainment of appeal. Since, petitioner undertakes to deposit the tax amount and learned counsel for respondents no. 2 to 4 has no objection to setting aside the impugned order (Annexure P/9) and hearing the appeal on merits, accordingly, impugned order dated 08.04.2016 (Annexure P/9) is set aside. Respondent no.3 – Commissioner, Municipal Corporation, Ludhiana is directed to decide the appeal on merit positively within a period of one month, if the tax amount is deposited by the petitioner within a week from today. In case, the tax amount is not deposited, then the appeal shall stand dismissed.

The parties are directed to appear before the Commissioner, Municipal Corporation, Ludhiana, on 10.05.2016.

If the tax amount is deposited by the petitioner within stipulated time, then the auction proceedings shall remain stayed till the final disposal of the appeal.

Disposed of in above terms.

April 29, 2016 **[Paramjeet Singh Dhaliwal]**
vkd **Judge**