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

**CWP No. 10737 of 1996**
**Date of Decision: 04.07.2018**

**Lt. Col. Kabul Singh Dhillon(Retd. ) .... Petitioner**

**Versus**

**Municipal Corporation, Jalandhar and others .... Respondents**

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL**
**HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present: Mr. K.S.Dhillon, Advocate for the petitioner.

Mr. Nipunj Dhawan, Advocate for Mr. Harsh Aggarwal, Advocate for respondent No. 1.

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**Avneesh Jhingan, J.**

The present writ petition has been filed with a prayer for quashing of assessment order dated 31.10.1994 (Annexure P-3) and the appellate order dated 12.12.1995 (Annexure P-4). Further direction is sought to the respondents to refund the house tax collected from the petitioner.

Municipal Corporation, Jalandhar is respondent No. 1, Executive Officer of Municipal Corporation, Jalandhar is respondent No. 2 and Commissioner Jalandhar Division, Jalandhar is respondent No. 3.

The assessment year involved in the present case is 1994-95.

The petitioner is the owner of House No. 191, Urban Estate Phase-II, Jalandhar. Respondent No. 2 issued a notice under Section 103 of Punjab Municipal Corporation Act, 1976 proposing an annual rental value of the property as ₹37,800/- per annum for levying house tax. The petitioner filed a reply dated 19.09.1994 to the notice. Petitioner was heard and he offered that the reasonable market rent be considered as ₹3250/- per month. The assessing officer in spite of the offer made of ₹39,000/- per annum fixed the annual rent value of the property as ₹35,100/-.

Aggrieved of the order, appeal was filed. The appeal was dismissed vide order dated 12.12.1995.

The contention raised by the learned counsel for the petitioner is that the annual rental value assessed is excessive and is on the higher side.

The contention raised is not well founded. The respondents issued a notice proposing the annual rental value of the property as ₹37,800/- per annum. After filing the reply, the petitioner himself offered that the reasonable market rent of the property is ₹3250/- per month i.e. ₹39,000/- per annum. The Assessing Authority in spite of the offer, fixed the annual rental value of the property as ₹35,100/- per annum.

In such circumstances, no interference is called for in the assessment order dated 31.10.1994 (Annexure P-3) and the order of appeal dated 12.12.1995 (Annexure P-4) as the same have been passed on the basis of the offer made by the petitioner himself and there is no ground made for backing out. It would also be appropriate to take into consideration that the tax amount for the assessment year 1994-95 would be approximately ₹5300/-.

No case is made out for interference under Article 226 of Constitution of India.

The writ petition is dismissed.

**(AJAY KUMAR MITTAL)**
**JUDGE**

4th July, 2018
**shabha**

**(AVNEESH JHINGAN)**
**JUDGE**

*Whether speaking/non-speaking?* : *Yes*

*Whether reportable?* : *Yes*