IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 19014 of 2001 (O&M)
Decided on : 12.09.2018

Punjab State Electricity Board ...... Petitioner

Versus

Municipal Council, Hoshiarpur and others ...... Respondents

2. CWP No. 19081 of 2001 (O&M)

Punjab State Electricity Board ...... Petitioner

Versus

Municipal Council, Hoshiarpur and others ...... Respondents

3. CWP No. 19049 of 2001 (O&M)

Punjab State Electricity Board ...... Petitioner

Versus

Municipal Council, Hoshiarpur and others ...... Respondents

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

Present : Mr. P.S.Thiara, Advocate
for the petitioner.

Mr.K.S.Dadwal, Advocate
for respondent No.1.

Ms. Ishneet Kaur, AAG, Punjab.

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AVNEESH JHINGAN, J.

This order shall dispose of three writ petitions bearing

Nos.19014, 19081 and 19049 of 2001 filed by Punjab State Electricity Board, Mahilpur, Hoshiarpur. The petitions have been filed being aggrieved of the assessment of house tax of three units of 132 KV Sub Station. Since the facts and the grievance in the above said petitions are similar, hence, these are being disposed of by a common order.

2. For sake of convenience, the facts are being taken from CWP No.19014 of 2001.

3. The writ petition has been filed seeking quashing of order dated 31.03.2000 (Annexure P-3) imposing house tax; order dated 28.08.2000 (Annexure P-4) dismissing the appeal and order dated 11.06.2001 (Annexure P-5) dismissing the revision petition filed by petitioner.

4. Municipal Council, Hoshiarpur; Deputy Commissioner, Hoshiarpur and Principal Secretary to Government of Punjab, Department of Local Body, Punjab, Chandigarh, have been arrayed as respondents No.1 to 3 respectively in the present writ petition.

5. The premises of the petitioner of 132 KV Sub Station bearing Nos.B-10/498, B-10/498-A, B-10/499-A and B-10/499-1, consists of 132 KV yard, Sub Station Building, 22 double storied quarters, 10 quarters of type three, old Diesel Power House Building and store. It is pleaded that for the year 1999-2000, the Sub Station was assessed as one common unit and the petitioner, under protest deposited an amount of Rs.60,395/- as house tax for the entire premises. Respondent No.1 issued a notice dated 20.01.2000 under Section 67(3) of the Punjab Municipal Act, 1911 (for brevity, 'the Act'), the house tax was assessed as ₹1,34,175/-. The petitioner submitted reply to the notice. The House Tax Sub Committee in its meeting held on 31.03.2000 considered the reply and assessed one of the unit i.e. B-10/498 to house tax

of ₹1,10,064/-.

6. Aggrieved of the assessment order, the petitioner preferred an appeal before Deputy Commissioner, Hoshiarpur. The appeal was dismissed vide order dated 28.08.2000. Further, revision was filed before the Government and same was dismissed vide order dated 11.06.2001. Hence, the present writ petition.

7. Heard learned counsel for the parties.

8. Learned counsel for the petitioner contended that initially for the assessment year 1999-2000, the entire premises of 132 KV Sub Station was assessed as one unit and the respondents, thereafter, revised the house tax and made assessment for each unit separately. He argued that the respondents have not considered the actual position existing on the spot before assessing 132 KV Sub Station as four units.

9. Learned counsel for the respondents defended the orders and rebutted the contentions raised by the petitioner.

10. The contentions raised by learned counsel for the petitioner deserve rejection. The House Tax Sub Committee assessed the tax after providing due opportunity to the petitioner. The representative of the petitioner was present in the meeting and his objection that 25 marlas of the land has been shown in excess was accepted, accordingly, tax was reduced. The written submissions and the verbal objections raised were taken into consideration. The contention raised that initially the Sub Station was assessed as one unit, has not been substantiated. No order or document has been produced to show earlier assessment as single unit. The argument of the petitioner that the respondents have not considered the actual ground position before assessing the Sub Station is not well founded. In the revisional order,

a specific finding has been recorded that four differently constructed areas as per their use have been made basis for assessment. The relevant portion of the order is quoted below:-

> *"I have considered the arguments tendered by both sides and seen the entire record. It has been correctly represented that four differently constructed areas as per their use, has been made basis for assessment. Thus, it is not proper to challenge the assessment on the ground that it be treated as one unit."*

11. Nothing has been produced before this Court to show that findings of fact recorded by the authorities below is erroneous. Three authorities have considered the objections raised by the petitioner and gave a consistent finding of fact. In such circumstances, no blemish can be imputed upon the orders passed by the respondents. Moreover, a meagre amount is involved in each writ petition i.e. ₹1,10,064/- in CWP No.19014 of 2001, ₹64,355/- in CWP No.19081 of 2001 and ₹13,101/-in CWP No.19049 of 2001 .

12. For the reasons mentioned above and keeping in view the quantum involved, the impugned orders are upheld and the writ petitions are, hereby, dismissed.

(AJAY KUMAR MITTAL)
JUDGE

(AVNEESH JHINGAN)
JUDGE

September 12, 2018
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Whether speaking/reasoned: Yes
Whether reportable : Yes