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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.981 of 1997
Date of Decision: 04.07.2018

Sh. Sham Lal Gupta .... Petitioner

Versus

State of Punjab and others .... Respondents

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

Present: Mr. Prateek Gupta, Advocate
for the petitioner.

Ms. Kanica Sachdeva, AAG, Punjab.

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Avneesh Jhingan, J.

This writ petition has been filed with a prayer for quashing assessment order dated 29.03.1994 (Annexure P-3) and the appellate order dated 26.11.1996 (Annexure P-4) and further direction is sought that the respondents may frame assessment in accordance with the provisions of the Punjab Municipal Act, 1911.

The respondents in the writ petition are State of Punjab-respondent No. 1, Municipal Committee, Patiala-respondent No. 2 and Additional Deputy Commissioner, Patiala-respondent No. 3. The assessment year involved is 1993-94.

The petitioner constructed a godown bearing property No. 11797/5-I for storage of foodgrains. The property during the relevant assessment year fell within municipal limits of Municipal Committee, Patiala. The godown was leased to Punjab State Warehousing Corporation.

Respondent No. 2 issued a notice dated 06.10.1993 for levying house tax for assessment year 1993-94. The monthly rent received by the petitioner from the Punjab State Warehousing Corporation was Rs. 14,000/- and house tax on the said amount was calculated as ₹22,680/- . The petitioner filed a reply dated

02.11.1993. After considering the reply, the house tax amounting to ₹22,680/- was assessed vide order dated 29.03.1994. Before the assessing officer, the petitioner contended that the rent assessed is excessive. The assessing officer rejected the contention as the petitioner failed to produce any proof that he was receiving a lesser rent than the assessed amount. The assessing officer gave liberty to the petitioner to get the rent re-assessed on the basis of the documentary proof, if occasion so arises.

Aggrieved of the assessment order, the petitioner filed an appeal. The Appellate Authority dismissed the appeal vide order dated 26.11.1996.

The property in question was leased out to Punjab State Warehousing Corporation. The house tax has been assessed on the basis of rent received by the petitioner. Neither before the Assessing Authority nor before the Appellate Authority, the petitioner was able to produce any evidence to dispute the amount of rent received by him from the Punjab State Warehousing Corporation.

In such circumstances, no interference is warranted in the assessment order and the order of Appellate Court. Moreover, the tax amount involved is merely ₹22,680/-.

No case is made out for interference in exercise of the writ jurisdiction.

Dismissed.

(AJAY KUMAR MITTAL)
JUDGE

4th July, 2018

shabha

(AVNEESH JHINGAN)
JUDGE

Whether Speaking/reasoned : Yes

Whether Reportable : Yes