

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No.15383 of 2015 (O&M)

Date of Decision: 12.09.2018

M/s Jewel Classic Hotels (P) Limited and another

..... Petitioners

Versus

The State of Haryana and others

..... Respondents

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL**

Present: Mr. Pankaj Jain, Advocate for
Mr. Sudershan Goel, Advocate
for the petitioners.

Mr. Ankur Mittal, Addl. A.G., Haryana with
Mr. Manoj Dhankhar, AAG, Haryana.

Ms. Manzra Dutta, Advocate for
Mr. Prateek Mahajan, Advocate
for respondent No.3.

RAJESH BINDAL J.

Challenge in the present petition is to the notification dated 11.10.2013 (Annexure P-8) whereby in exercise of powers conferred under Section 87 of the Haryana Municipal Corporation Act, 1994, the State had imposed property tax for buildings and land at different rates for different kinds of properties and for different cities.

At the very outset, learned counsel for the State pointed out that challenge to the same very notification was upheld by this Court vide judgment dated 10.09.2015 passed in ***CWP No.17765 of 2015*** titled as ***'Brij Mohan Gupta vs. State of Haryana and another'***.

Another point raised in the writ petition is that initially the

Council of Minister had approved the rate on 'per square yard' basis however, the same was imposed on 'per square feet' basis.

The same was also clarified by learned counsel for the State while referring to the report of the Committee constituted for rationalization of tax on the properties. The proposal was for levy of property tax on commercial spaces on 'per square feet' basis. However, while implementing the aforesaid decision, inadvertently, 'per square yard' was initially mentioned and the error was later on corrected. Hence, there is no merit even in this argument.

For the reasons mentioned above, we do not find any illegality in the notification dated 11.10.2013. The writ petition stands dismissed.

(RAJESH BINDAL)
JUDGE

(AMIT RAWAL)
JUDGE

12.09.2018
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Whether speaking/reasoned:	Yes/No
Whether reportable:	Yes/No