

...

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-21029-2018

Date of Decision : Sept. 17, 2018

Global I Welfare Association and others. Petitioners.

Versus

Municipal Corporation, Faridabad
and another.

.... Respondents.

CORAM : HON'BLE MR. JUSTICE SHEKHER DHAWAN

Present Mr. Suman Jain, Advocate
for the petitioners.

Mr. Deepak Manchanda, Advocate
for respondent No.1.

SHEKHER DHAWAN, J.

Present writ petition under Articles 226/227 of the Constitution of India is against the order dated 23.02.2018 (Annexure P/6) whereby respondent – Municipal Corporation, Faridabad had issued notice for recovery of Rs.78,20,060/-.

Notice of the proceedings was given to the assessee, but they failed to take any action in discharge of liability and failed to appear for personal hearing on the date and time fixed for the purpose and payment of Rs.78,20,060/- as Property Tax/ Fire Tax together with interest accurable thereon as on 2017-18 in respect of property/plot bearing No.D.M Road in the name of Sh./Smt./ M/s Piyush Shelter India Pvt. Ltd. and while exercising the powers of Commissioner Municipal Corporation, Faridabad

...

as delegated under Section 401(2) of the Haryana Municipal Corporation Act, 1994 (hereinafter referred as, 'the Act'), Joint Commissioner (T) ordered for attachment of the property in question vide the order dated 23.02.2018 (Annexure P/6) and the same has been sealed.

On notice, Municipal Corporation filed reply, *inter-alia* taking the plea that the order passed under Section 130 of the Act is appealable under Section 138 of the Act. As such, the present writ petition is not maintainable because the petitioners have not availed the alternative remedy.

Having considered the submissions made by learned counsel for the parties and appraisal of record of the case and relevant provisions of Sections 130 and 138 of the Act, whereby the order passed under Section 130 of the Act is appealable, this Court is of the considered view that the petitioners have filed the present writ petition without exhausting the said remedy of appeal. As such, the present writ petition is not maintainable.

Resultantly, the present writ petition is dismissed being not maintainable at this stage.

(SHEKHER DHAWAN)
JUDGE

September 17, 2018.
som

Whether speaking/reasoned? :	Yes
Whether reportable? :	Yes