IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 8933 of 2014 (O&M)

Date of Decision: 16.01.2018

Renu Batra

.......Petitioner

Versus

Municipal Corporation, Faridabad and another

......Respondents

CORAM: HON'BLE MR. JUSTICE S.J.VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE AVNEESH JHINGAN, JUDGE

Present: Mr. Sukhandeep Singh, Advocate for
Mr. Sharad Aggarwal, Advocate
for the petitioner.

Mr. M.K. Sood, Advocate
for the respondents.

S.J. VAZIFDAR, CHIEF JUSTICE

The petitioner seeks an order quashing Annexures P7, P8 and P9, which are copies from the Assessment Register for the year 2003-04; a table indicating the taxes payable by the petitioner and the particulars in Assessment Register Tax on Lands and Buildings.

2. The petitioner contends that the above documents do not constitute demand notices or assessment orders. In that event it is not necessary for the petitioner to challenge the same.

3. On the other hand, it is contended on behalf of the petitioner that by these letters and notices, the respondents have sought to levy taxes on the petitioner under the Haryana Municipal Corporation Act, 1994 (hereinafter referred to as 'the Act'). In that event, the petitioner has a remedy of an appeal under Section 138 of the Act. If the documents constitute a levy of tax, there is no warrant for entertaining this writ petition

permitting the petitioner to challenge the same. The facts regarding the amounts due would have to be gone into. This must atleast in the first instance be done by the Authorities under the Act.

4. The petition is accordingly disposed of with liberty to the petitioner to adopt appropriate proceedings, if the petitioner so desires.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(AVNEESH JHINGAN)
JUDGE

16.01.2018
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Whether speaking/reasoned Yes/No
Whether Reportable: Yes/No