

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

107

**Civil Writ Petition No.764 of 2018
Date of decision: May 14, 2018**

M/s Jogindra Castings (P) Ltd.

....Petitioner

versus

State of Punjab and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA**

Present: Mr. Nakul Sharma, Advocate for the petitioner.

AJAY KUMAR MITTAL, A.C.J. (ORAL)

1. The petitioner has approached this Court under Articles 226/227 of the Constitution of India, impugning the notification dated 16.10.2017 (**Annexure P-6**), whereby respondent No.1 while exercising powers conferred under Section 62A(1) of the Punjab Municipal Act, 1911 (for short, 'the Act') has directed all the Municipal Councils/ Nagar Panchayats in the State of Punjab to levy Municipal Tax @ 2% on consumption, use or sale of electricity within the Municipal limits w.e.f. 01.11.2017.

2. Learned counsel for the petitioner submitted that the said levy of tax is in violation of Section 62 of the Act as the legal requirement as enumerated therein has not been followed by the State Government.

3. After hearing learned counsel for the petitioner, perusing the present writ petition and without commenting anything on the merits of the case, the present writ petition is disposed of at this stage by permitting the

petitioner to file a detailed and comprehensive representation raising all the pleas as sought to be raised in the present writ petition for challenging the impugned notification i.e. Annexure P-6, before respondent No.1 within one week from the date of receipt of certified copy of this order. It is, however, clarified that in case, such a representation is filed, the same shall be decided by respondent No.1 by passing a speaking order and after affording an opportunity of hearing to the authorized representative of the petitioner-Firm within next one month in accordance with law.

(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE

(TEJINDER SINGH DHINDSA)
JUDGE

May 14, 2018
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Whether speaking/reasoned?	Yes/No
Whether reportable?	Yes/No