

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

RSA No.5317 of 2015 (O&M)
Decided on:-January 29, 2018.

Food Corporation of India.

.....Appellant.

Versus

Nagar Panchayat Khanauri.

.....Respondent.

CORAM: HON'BLE MR. JUSTICE HARI PAL VERMA.

Present:- Mr. K.K. Gupta, Advocate
for the appellant.

HARI PAL VERMA, J. (Oral)

The appellant-plaintiff has filed the present regular second appeal against the judgment and decree dated 13.07.2015 passed by learned Additional District Judge, Sangrur, whereby its appeal against the judgment and decree dated 26.10.2012 passed by learned Additional Civil Judge (Senior Division), Moonak, was dismissed.

Learned counsel for the appellant, inter alia, states that as observed by this Court vide order dated February 23, 2016, the appellant was required to place on record the notification issued by the Government of Punjab under Section 17 of the Punjab New Mandi Townships (Development and Regulation) Act, 1960 so as to convince the Court that in view of said notification, the provisions of Punjab Municipal Act, 1911 are not attracted for the purpose of imposition of house tax.

Learned counsel further states that as informed by the appellant-corporation, no such notification has yet been issued and the matter is presumably still pending consideration before the Government.

The projected case of the appellant-corporation is that it is in view of the notification issued under Section 17 of the Punjab New Mandi Townships (Development and Regulation) Act, 1960, the appellant-corporation is not subject to payment of tax. But there is no such notification on record which may substantiate the argument of appellant corporation. Therefore, this Court does not find any illegality in the concurrent finding of facts recorded by the Courts below.

Accordingly, affirming the judgment and decree dated 26.10.2012 passed by the civil Court as well as the judgment and decree dated 13.07.2015 passed by the lower appellate Court, the instant regular second appeal, being devoid of any merit, is dismissed.

However, it is made clear that as and when such notification is issued by the Government, the appellant-corporation, if so advised, may agitate its claim in accordance with law, if applicable to it.

January 29, 2018
Yag Dutt

(HARI PAL VERMA)
JUDGE

Whether speaking/reasoned: Yes

Whether Reportable: No