

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

**RA-CW-118-2018(O&M)
in CWP No. 28534 of 2013
Date of Decision:-21.09.2018**

Mandi Gobindgarh Induction Furnance Association

.....Petitioners

vs.

State of Punjab and others

.....Respondents

**CORAM HON'BLE MR. JUSTICE MAHESH GROVER
 HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present: Mr.G.S.Attariwala, Advocate for the applicant

MAHESH GROVER, J(ORAL)

There is no ground to review orders dated 9.1.2018. The review applicant is aggrieved of the following paragraph:-

“It is not necessary to deal with the petitioner's contention in detail as the respondents admit that as on date they were not entitled to collect the tax on account of the provisions of the Act entitling them to do so, have not been complied with.”

We noticed that in the order under review the candid case of the Municipal Committee is reflected in the orders passed during the course of hearing i.e 10.9.2014, 16.1.2015 and 10.4.2015. It is noticed that there was no resolution passed by the Municipal Committee Mandi Gobindgarh to levy house tax during the period 1.4.2013 to 2.1.2014. The grievance of the applicant as expressed before this Court is that the afore-extracted paragraph

of the judgment amounts to an order passed on a concession which was never given.

After hearing learned counsel for the applicant, we are of the opinion that it is not a question of any concession given by the counsel representing the committee. It is on facts as they evidenced themselves during the course of hearing that such an observation has been recorded. We thus do not agree with the learned counsel for the applicant that the order inferentially is based on a concession.

Hence, instant review application is hereby dismissed. However, delay of 78 days in filing the review application is condoned. CM No.6349-CWP of 2018 stands allowed.

(MAHESH GROVER)
JUDGE

21.09.2018
rekha

(AVNEESH JHINGAN)
JUDGE

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No