

**IN THE HIGH COURT OF PUNJAB AND HARYANAAT
CHANDIGARH**

**COCP No.67 of 2016
Date of Decision : 03.12.2019**

M/s H B Industries and Ors.

...petitioners

versus

Priyank Bharti and Ors.

...Respondents

CORAM : HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present: Mr. Vijay K. Jindal, Advocate
for the petitioners.

Ms. Samina Dhir, DAG, Punjab.

AVNEESH JHINGAN, JUDGE (ORAL)

The petition under Section 10 and 12 of the Contempt of Courts Act 1971 is filed pleading willful disobedience of order dated 18.12.2014 passed in CWP No. 18838 of 2013.

The brief facts necessary are that the issue regarding charging of advertisement tax on the Board/advertisement by Municipal Authority erected exhibited within the land, building/shop or outlet was raised in CWP No.17226 of 2009 titled as ***“Aradhana Drinks & Beverages Pvt. Ltd. Vs. State of Punjab & Ors.*** The petition was allowed on 11.11.2011. It was held that no advertisement tax can be levied in view of the proviso (c) to Section 122 (1) of Punjab Municipal Corporation Act, 1976.

The petitioner thereafter filed CWP No. 18838 of 2013 raising a grievance that advertisement tax/fee on the display board is still being charged. The municipal corporation, Pathankot filed an affidavit that they were not charging any advertisement tax/fee and it was further pleaded that a contractor was appointed for collection of the tax. The writ petition was disposed of in

view of the affidavit filed. However, it was observed that in case the contractor

was recovering the tax beyond the terms of the contract, the petitioner was given liberty to avail remedies in accordance with law. The Municipal Corporation was to look into the factum of unauthorized charging of tax and to take appropriate action.

The present petition was filed pleading that one Maruti Enterprises i.e. the contractor was collecting advertisement tax/fee. It would be pertinent to note that Maruti Enterprises was not impleaded party in the writ petition. There were no directions issued by the writ Court to the contractor rather liberty was granted to the petitioner to avail remedies in accordance with law.

Learned counsel for the petitioner candidly submits that there was no grievance either against the State or against the Municipal authorities. At this stage, he seeks liberty to avail remedies for redressal of the grievances against the contractor.

The contempt petition is disposed of with liberty as prayed for.

Rule issued against respondents stands discharged.

3rd December 2019

Manju

(AVNEESH JHINGAN)
JUDGE

Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No