IN THE HIGH COURT FOR THE STATES OF PUNJAB AND HARYANA AT CHANDIGARH

RSA No.4826 of 2015 (O&M)
Date of Decision.11.03.2019

Sunder Lal Aggarwal ...Appellant

Vs

Municipal Council, Bhiwani and others ...Respondents

CORAM:HON'BLE MR. JUSTICE AMIT RAWAL

Present: Mr. Ajay Vijrania, Advocate
for the appellant.

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AMIT RAWAL J. (ORAL)

C.M. No.11560-C of 2015

For the reasons stated in the application, delay of 17 days in re-filing of the appeal is condoned.

Application is allowed.

RSA No.4826 of 2015

The short point involved in the present regular second appeal is whether as per notification dated 13.12.2001, any dharamshala or any building used for charitable purpose can be exempted from tax of Municipal Committee, the answer would have been in favour of the appellant, had any material like income tax returns showing exemption under Section 12-A of the Income Tax Act been placed on record. However, in the instant case, Ex.P1 is the memorandum of Trust and from Ex.P2 to P12 are the affidavits, orders, house tax bills etc.

In such circumstances, judgments and decrees of the Courts below declining such relief on account of failure of the plaintiff cannot be said to be suffering from illegality and perversity, much less, no substantial question of law arises for determination by this Court. No ground for interference is made out. Resultantly, the second appeal is dismissed.

(AMIT RAWAL)
JUDGE

March 11, 2019
Pankaj*

Whether Reasoned/Speaking Yes

Whether Reportable No