

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

RSA No.2604 of 2018 (O&M)

Date of decision : 25.02.2019

Gurudwara Sahib Chule Baba Alla Singh Ji

...Appellant

Versus

The President Nagar Council, Longowal and another

...Respondents

CORAM: HON'BLE MR. JUSTICE ANIL KSHETARPAL

Present: Mr. Paramjit Singh Thiara, Advocate for the appellant.

ANIL KSHETARPAL, J. (ORAL)

Plaintiff-appellant i.e. Gurudwara Sahib Chule Baba Alla Singh Ji is in the Regular Second Appeal against the concurrent findings of fact arrived at by both the Courts below dismissing the suit filed by them for permanent injunction restraining the Nagar Council to recover the house tax assessed.

Plaintiff claimed that it being a religious institution is not liable to pay house tax in view of Notification issued by the Government dated 16.08.1993.

Defendants contested the suit and pleaded that no doubt plaintiff is owner of the property which is a religious institution, however, such property is on rent with Punjab National Bank, Punjab State Civil Supplies Corporation Limited, Post Office and Telephone Exchange.

Both the Courts below after appreciating the evidence have

found that since the property is being used for commercial purpose and the Notification for exemption is only for those properties which are being used for religious purposes, therefore, the plaintiff cannot claim exemption from the payment of house tax.

Learned counsel appearing for the appellant although made sincere attempt, however, in absence of any substantive error in the judgments passed by both the Courts below, this Court does not find any good reason to interfere with the concurrent findings of fact arrived at by both the Courts below.

Regular Second Appeal is dismissed.

25.02.2019

Pawan

**(ANIL KSHETARPAL)
JUDGE**

Whether speaking/reasoned:- Yes/No

Whether reportable:- Yes/No