

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

**CWP No. 11691 of 1998
DECIDED ON: MARCH 02, 2020**

M/S BEEDI HOUSE

.....PETITIONER

VERSUS

STATE OF PUNJAB AND ANOTHER

.....RESPONDENTS

CORAM: HON'BLE MR. JUSTICE AVNEESH JHINGAN.

Present: Mr. Shreenath A. Khemka, Advocate
 for the petitioner.

 Mr. Pankaj Gupta, Addl. AG, Punjab.

 Mr. Harsh Aggarwal, Advocate
 for respondent No.2.

AJAY TEWARI, J (ORAL)

 This petition has been filed against the action of respondent No.2-
Municipal Corporation, Ludhiana charging octroi of ₹33,436/- alongwith
penalty of ₹ 100/-.

2. The facts are that a truck carrying beedis was intercepted within the
Municipal limits of Ludhiana. The goods were detained. The driver of the
truck stated that the goods were actually supposed to be taken to Jammu and by
mistake he had not taken a transit pass and prayed that the goods be released
after charging the octroi. Consequently, the above-mentioned octroi charges

were levied against the petitioner. The petitioner filed an appeal, wherein a plea was taken that once the goods were not intended to be sold in Ludhiana, there was no question of charging octroi thereon.

3. The Appellate Authority held that this plea could not be heard in appeal because at the time of detention the person incharge had accepted the mistake and had offered to get the goods released after the payment of the octroi and consequently, the plea that octroi could not be charged was rejected.

4. Before us also the same plea has been taken, we find no reason to take a different view with that taken by the authority.

5. Dismissed.

(AJAY TEWARI)
JUDGE

MARCH 02, 2020
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(AVNEESH JHINGAN)
JUDGE

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| 1. Whether speaking/reasoned | Yes/No |
| 2. Whether reportable | Yes/No |