IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

C.W.P. No.12075 of 2020
Date of decision:18.08.2020

Haryana United Schools Association …Petitioner

Vs.

The State of Haryana and others …Respondents

CORAM: Hon'ble Mr. Justice Rakesh Kumar Jain
Hon'ble Mr. Justice Ashok Kumar Verma

Present: Mr. Pankaj Maini, Advocate,
for the petitioner.
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Rakesh Kumar Jain, J. (Oral)

The petitioner-association has challenged the notices dated 13.01.2020 to 31.03.2020 (Annexures P-3 to Annexure P-5) by way of this writ petition, *inter alia,* on the ground that the schools are not liable to pay the taxes, which have been imposed by the respondents in terms of the provisions of the Haryana Municipal Corporation Act, 1994 (hereinafter referred to as the "Act").

The petitioner-association has been fair enough to refer to Section 138 of the Act, in para no.16 of the writ petition that the impugned notices are amenable to appeal under the provisions of the Act.

Mr. Ankur Mittal, Addl. A.G., Haryana, who has put in appearance on asking of the Court, has also referred to the provisions of Section 138 of the Act in which it is provided that any kind of levy or assessment of tax under the Act can be challenged by way of an appeal before the Divisional Commissioner.

In view of the above, we do not interfere in the present petition while exercising our extraordinary writ jurisdiction under Article 226 of the Constitution of India only on the ground that the remedy of appeal is available to the petitioner-association under Section 138 of the Act, which can be availed by it, if so advised.

With these observations, the present writ petition is dismissed being not maintainable.

(RAKESH KUMAR JAIN)
JUDGE

(ASHOK KUMAR VERMA)
JUDGE

18.08.2020
*Vinod**

Whether speaking/reasoned? Yes/No

Whether reportable? Yes/No