

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

**CWP-PIL-No. 128 of 2019 (O&M)
Date of decision: 09.01.2020**

Pushpender

... Petitioner

Versus

State of Haryana and another

... Respondents

**CORAM: HON'BLE MR. JUSTICE RAVI SHANKER JHA,
CHIEF JUSTICE
HON'BLE MR. JUSTICE ARUN PALLI, JUDGE**

Present: Mr. Gaurav Mohunta, Advocate,
for the petitioner.

Mr. Sharad Aggarwal, AAG, Haryana.

RAVI SHANKER JHA, CHIEF JUSTICE (Oral)

This petition has been filed in public interest, challenging notification dated 28.03.2017, relating to charge and imposition of road tax on ex-showroom price of new vehicles by including the GST paid by the customers on the amount on the basis of which road tax is levied.

It is stated that a similar petition relating to inclusion of VAT in the taxable amount for determining the road tax is already pending before this Court in the case of **Sandeep Kotla and another Vs. State of Haryana and others (CWP No. 26901 of 2016)**. Hence the present petition may also be entertained.

Having heard learned counsel for the parties, we are of the considered opinion that the matter relates to the imposition, determination and recovery of tax, which in itself is the public interest, and therefore, imposition, determination and recovery of tax cannot be assailed by filing a Public Interest Litigation.

The petition is accordingly dismissed.

(RAVI SHANKER JHA)
CHIEF JUSTICE

(ARUN PALLI)
JUDGE

January 09, 2020
AK Sharma

Whether speaking / reasoned: YES
Whether Reportable: NO