

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

**CWP No. 25291 of 2012 (O&M)
DECIDED ON: FEBRUARY 11, 2020**

BHARAT SANCHAR NIGAM LIMITED

PETITIONER

VERSUS

NAGAR COUNCIL, ZIRA AND OTHERS

RESPONDENTS

AND

CWP No. 25928 OF 2012 (O&M)

BHARAT SANCHAR NIGAM LIMITED

PETITIONER

VERSUS

NAGAR PANCHAYAT, MAKHU AND ANOTHER

RESPONDENTS

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present: Mr. Anil Rathee, Advocate
for the petitioner(s).

Mr. Pankaj Gupta, Addl. AG, Punjab.

Mr. Jaspreet Singh, Advocate
for respondent No.1 in CWP No. 25298 of 2012.

AJAY TEWARI, J (Oral):

By this common order we intend to dispose of the afore-said two writs as the same question of law is involved

2. By way of afore-said writs petitions, petitioner-BSNL has challenged the order rejecting its objection to a recovery notices for arrears of house tax .

3. In the grounds the basic ground taken is that property belongs to the Union of India, as BSNL is a Government and Government is exempted from payment of house tax. We, however, find that in this case assessment was finalized in the presence of the petitioners' officials on 16.01.2008. The said assessment order was never appealed against and was permitted to become final and it was only at the stage when the notice of recovery was sent this issue was raised up.

4. In view of the fact that the assessment order was permitted to become final, there is no scope for interference.

5. Dismissed.

6. Since the main petitions are dismissed, all the pending civil misc. applications are also dismissed.

**[AJAY TEWARI]
JUDGE**

**[AVNEESH JHINGAN]
JUDGE**

FEBRUARY 11, 2020
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1. Whether speaking/ reasoned	:	Yes / No
2. Whether reportable	:	Yes / No