HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Spl. Appl. Writ No. 1036/2018

1. Indian Council Of Agricultural Research, Through Its Secretary, Krishi Bhawan, New Delhi.
2. The Central Institute Of Arid Horticulture Ciah, Sri Ganganagar Highway, Beechwal Industrial Area, Bikaner.

----Appellants

Versus

The State Of Rajasthan, Through The Secretary To The Government, Finance Department, Rajasthan Secretariat, Jaipur Rajasthan.

----Respondent

Connected With

D.B. Spl. Appl. Writ No. 853/2018

1. Indian Council Of Agricultural Research, Through Its Secretary, Krishi Bhawan, New Delhi.
2. The Central Institute For Arid Horticulture Ciah, Sri Ganganagar Highway, Beechwal Industrial Area, Bikaner.

----Appellants

Versus

The State Of Rajasthan, Through The Secretary To The Government, Finance Department, Rajasthan Secretariat, Jaipur Rajasthan.

----Respondent

For Appellant(s)	:	Mr. Avin Chhangani for Mr. Ashok Chhangani through video conferencing
For Respondent(s)	:	Ms. Rekha Borana, AAG through vide conferencing

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HON'BLE MR. JUSTICE SANGEET LODHA
HON'BLE MR. JUSTICE RAMESHWAR VYAS

Judgment

09/12/2020

It is noticed that before the learned Single Judge, learned counsel for the petitioners made the prayer as under:-

> "2. By an appropriate writ, order or direction, respondent No.3 may kindly be directed to decide the case of Land & Building Tax filed by petitioner No. 2 as per the Notification dated 11.4.2002 (Annx.P/2), the order dated 31.05.2002 (Annx.P/3) and the decision given by this Hon'ble Court dated 6.1.2005.
> 3. By an appropriate writ, order or direction, the respondents may be directed to refund the tax amount of Rs. 6,23,700/- together with interest to the petitioners."

Accordingly, the learned Single Judge has decided the writ petitions with the directions, which read as under:-

> "In view of the above, the present writ petition is disposed of with liberty to the petitioner to file fresh representation for the said relief before the respondent No.1 within two weeks from today. In case, such representation is filed within the stipulated period, the respondent No. 1 shall consider and decide the same in accordance with law by passing a speaking order as expeditiously as possible, preferably within four weeks of the receipt of the same. In case, the petitioner is otherwise entitled for any refund, the said amount too shall be refunded to him immediately thereafter."

Learned counsel appearing for the appellants submits that he had made prayer before the learned Single Judge to decide the matters on merits. However, the matters were not taken up for consideration on merits, thus the orders impugned passed by the learned Single Judge deserve to be interfered with.

A perusal of the orders under appeal reveals that the limited prayer was made on behalf of the petitioners to issue the directions to the respondents to decide the petitioners' case of land and building tax in light of the notification and the decision of this Court referred and considering the prayer made, the learned Single Judge has issued directions to the petitioners to make a representation to the respondents in respect of the claimed relief and the respondents were directed to decide the same by passing a speaking order.

In the considered opinion of this Court, the prayer made by the appellants has been granted by the learned Single Judge. If the grievance of the appellants is that they made the prayer for deciding the matters on merits and the same has not been considered by learned Single Judge, then it is open for the appellants to file review petitions before the learned Single Judge.

No case for interference in the intra court appeal jurisdiction is made out.

The appeals are dismissed.

RAJASTHAN HIGH COURT

(RAMESHWAR VYAS),J **(SANGEET LODHA),J**

32-33-AK Chouhan/-

सत्यमेव जयते