

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

CWP-3476-2021 (O&M)

Date of Decision: 14.12.2021

Madhu Taneja

....Petitioner

Versus

State of Punjab and others

...Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE PANKAJ JAIN**

Present : Mr. L.S.Sidhu, Advocate,
for the petitioner.

Ms. Sudeepti Sharma, Addl. Advocate General, Punjab,
for respondent Nos.1, 6 to 8.

Mr. Vishal Handa, Advocate,
for respondents No.2 to 5.

AJAY TEWARI, J. (Oral)

By this petition, the petitioner has challenged the action of the respondents in invoking and continuing recovery proceedings against her on account of arrears of market fee which was incurred by her late husband.

The facts of the case are that the husband of the petitioner was proprietor of M/s India Fruit Company, Ludhiana, and was a licenced dealer. For the period 02.05.2016 to 14.03.2018, he had raked up market fee dues of Rs.17,65,543/-. During his life time, he had also issued cheques to the respondent-Market Committee in discharge of his liability. However, after his death, the cheques were dishonoured. Admittedly, the petitioner had inherited all the assets of her late husband after his death on 16.04.2018 including the firm M/s India Fruit Company, Ludhiana, and now this writ petition has been filed challenging the recovery proceedings. The ground taken is that no assessment order has been passed under Rule 31(11) of the Punjab Agricultural Produce Markets (General) Rules, 1962, and therefore, the demand is illegal.

In reply to stand taken is that an assessment order has been passed where the returns filed by the licensee are doubted but where the returns are accepted (as in the present case), there is no requirement of filing a return. It has further been emphasised that it has not been respondent Market Committee which is determining the amount payable but this was the amount which was self assessed by the assessee i.e. the late husband of the petitioner.

In the circumstances, the argument that no assessment order has been passed cannot be pressed into service.

Dismissed.

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

14.12.2021
adhikari

Whether speaking/non-speaking	:	Yes/No
Whether reportable	:	Yes/No