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IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

CWP-5615-2002(O&M)  
Date of Decision:13.07.2022

Food Corporation of India

..... Petitioner

versus

State of Punjab and another

..... Respondents

CORAM : HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA  
HON'BLE MR. JUSTICE PANKAJ JAIN

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Present: Mr.Ravi Kamal Gupta, Advocate for the petitioner.

Ms. Sudeepti Sharma, Addl. AG, Punjab.

Mr.Sanjeev Soni, Advocate for respondent No.2.

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**TEJINDER SINGH DHINDSA, J. (ORAL)**

The Food Corporation of India instituted the instant writ petition in the year 2002 assailing the order dated 24.07.2001 (Annexure P-6) passed by the Appellate Authority whereby the house tax bill dated 15.09.1999 (Annexure P-3) raised by the Municipal Corporation, Patiala in respect of services charges for the years 1997-98 to 1999-2000 had been affirmed.

Counsel representing the parties are *ad idem* that the issue raised in the instant writ petition would be covered in terms of common judgment dated 28.10.2014 passed by a Division Bench of this Court while dealing with CWP No.3318 of 1995 (Food Corporation of India, Patiala vs. The Municipal Committee, Patiala and another) as also CWP No. 5577 of 2002 (Food Corporation of India, Chandigarh vs. State of

**Punjab and another).**

In view of such consensus reflected by counsel representing the parties in the instant writ petition, we allow the same.

The impugned orders at Annexure P-6 and P-3 are set aside.

The matter is remitted to the Assessing Authority, Municipal Corporation, Patiala to decide the issue afresh as regards imposition of service charges for the years in question i.e. 1997-98 to 1999-2000 in accordance with law and after affording an opportunity of hearing to the authorised representative of the petitioner-Food Corporation of India.

Let such exercise of re-determination be completed within a period of six months from the date of receipt of a certified copy of this order.

The refund of any amount deposited as service charges shall be kept in abeyance so as to await the final outcome of the remand proceedings.

Petition disposed of.

**(TEJINDER SINGH DHINDSA)**  
**JUDGE**

**( PANKAJ JAIN )**  
**JUDGE**

**13.07.2022**  
**sunita**

Whether speaking/reasoned  
Whether Reportable

Yes/No  
Yes/No