

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

**CWP-16391-2022 (O&M)
Date of Decision: 29.07.2022**

Euthoria Developers Private Limited

.....Petitioner

Versus

Municipal Corporation, Amritsar and others

.....Respondents

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

Present:- Mr. Akshay Bhan, Sr. Advocate with
Mr. Pranav Sarthi, Advocate,
Mr. Amandeep Singh Talwar, Advocate and
Mr. Abhijeet Singh Rawaley, Advocate for the petitioner.

Ms. Sudeepti Sharma, Addl. A.G. Punjab.

TEJINDER SINGH DHINDSA J.(Oral)

Instant writ petition is directed against a notice dated 30.07.2021 (Annexure P-13) issued by the Municipal Corporation, Amritsar, under Section 112-B (1) of the Punjab Municipal Corporation Act, 1976.

Perusal of the impugned notice recites that the petitioner herein who is a private limited company is the owner of a property situated at G.T. Road, Amritsar.

In the notice, it is contemplated that the property has been erroneously assessed pertaining to levy of property tax. A tentative assessment stands reflected in the notice itself. However, 30 days time was granted in the notice for the petitioner-company to respond and to raise objections if any.

During the course of hearing, learned Senior Counsel concedes that detailed objections dated 27.08.2021 (Annexure P-14) were submitted and such

objections are still pending consideration before the concerned authority.

In view of such conceded factual premise, we are of the considered view that there would be no occasion for the validity of the notice dated 30.07.2021 (Annexure P-13) to be gone into at this stage.

The petitioner-company having responded to the impugned notice it is incumbent for the respondent/competent authority under the Municipal Corporation, Amritsar, to examine the issue and to take a final view in the matter.

Accordingly, while declining to interfere in the instant petition, the same is disposed of in terms of granting liberty to the petitioner to pursue the matter in the light of the objections dated 27.08.2021 at Annexure P-14 that have already been submitted.

We may clarify that we have not examined the issue on merits.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

29.07.2022

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Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No