

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

245

CWP-659-2020 (O&M)

Date of decision:- 16.01.2023

Nand Lal

.... Petitioner

Vs.

State of Punjab and others

...Respondents

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present: Mr. Mohit Jaggi, Advocate for the petitioner.

Mr. Alankar Narula, AAG, Punjab.

Mr. L.S.Sidhu, Advocate for respondents No. 3 and 4.

Ritu Bahri, J. (Oral)

In the present petition, petitioner, who is a tenant is seeking for setting aside of the order dated 20.02.2019, Annexure P-5, passed by respondent No.2, order dated 26.08.2013, Annexure P-3, passed by respondent No.3 and demand notice, 27.02.2012, Annexure P-1 whereby house tax has been demanded from the petitioner taking wrong facts into account.

The house of the petitioner is on a plot measuring 272 square yards and is getting the rent of Rs.6000/- per month. The petitioner had produced the photocopy of the sale deed in his favour as well as the rent deed which were not taken into account keeping in view that they are not the original documents. In this backdrop, the impugned orders have been passed.

In the reply dated 30.09.2022, filed by respondents No.1 and 2 in paragraph 5, it has been stated that since no certified copy of the registered sale deed was placed on record along with the appeal and only uncertified/unattested copy was produced, which was not considered as reliable evidence.

The petitioner along with this petition has placed on record photocopies of the sale deed and rent note, Annexures P-6 and P-7 respectively. He submits that if one opportunity is granted to him, he will produce original sale deed and rent note, Annexures P-6 and P-7.

Keeping in view the above fact, the present petition is allowed and order dated 20.02.2019, Annexure P-5, passed by respondent No.2, order dated 26.08.2013, Annexure P-3, passed by respondent No.3 and demand notice, 27.02.2012, Annexure P-1 are set aside. Matter is remanded back to House Tax Assessment Committee, Municipal Corporation, Patiala to give an opportunity of hearing to the petitioner and allow him to produce the original sale deed, Annexure P-6 and rent note, Annexure P-7 and thereafter, pass a speaking order within a period of 3 months in accordance with law.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

16.01.2023
pooja saini

Whether speaking/reasoned
Whether reportable

: Yes/No
: Yes/No