

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

107

RSA-2513-1992 (O&M)
Date of decision: 31.10.2023

Municipal Committee, Patiala and another

....Defendant-Appellants

Versus

M/s Arora Feed Mills

...Plaintiff-Respondent

CORAM: HON'BLE MR. JUSTICE AMAN CHAUDHARY

Present:- Mr. Kanwaljit Singh, Senior Advocate with
Mr. Vaibhav Katoch, Advocate, for the appellants.

None for the respondent.

AMAN CHAUDHARY. J.

1. Challenge in the present appeal filed by the defendant-appellants to the judgment and decree dated 31.07.1989 passed by learned Sub Judge Ist Class, Patiala, whereby the suit for permanent injunction filed by the plaintiff-respondent was allowed which was affirmed by learned Additional District, Patiala, vide judgment dated 16.01.1991.

2. Learned Senior Counsel for the appellants would fairly submit that by way of a clarification, the first appellate Court had granted liberty to the present appellants to assess and recover the house tax in accordance with law. Though the amount involved in the case was only Rs.6,804/-, but appellant is before this Court with a grievance that the Civil Court had no jurisdiction in the matter, as there was remedy of appeal available against the notice issued under Section 66 of the Punjab Municipal Act.

3. Despite service, none has appeared on behalf of the respondent.

4. It would be apposite to refer the para relevant, regarding which a reference has been made, which reads thus:

“However, it is clarified that it would be open to the Municipal Committee to assess and recover house-tax even in respect of the period in question in the present suit in accordance with the relevant provisions of the Punjab Municipal Act, if they so permit.”

5. Considering the submissions and aforesaid liberty having been granted, no interference is warranted. However, question of law is left open.

6. The present appeal stands disposed of accordingly.

(AMAN CHAUDHARY)
JUDGE

31.10.2023
Ankur

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No