

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

110

**CWP No.6251 of 2023
Date of decision:26.04.2023**

ANIL SOOD

.... Petitioner

Versus

MUNICIPAL CORPORATION LUDHIANA & ORS. Respondents

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

Present : Mr. Jivitesh S. Dosanjh, Advocate for the petitioner.

Mr. Ashok Kumar Bazaz, Advocate for respondents No.1 to 3.

Mr. Saurabh Kapoor, Addl. A.G., Punjab.

RITU BAHRI, J. (oral)

This petition has been filed seeking quashing of the impugned notice dated 23.11.2022(Annexure P-2) issued by respondent No.3 under Section 112-A of the Punjab Municipal Corporation Act, 1976 and all its consequential proceedings thereon.

Learned counsel for respondents No.1 to 3 informs this Court that the impugned notice dated 23.11.2022(Annexure P-2) has been given with respect to revision of property tax and the recovery of tax cannot be made unless the issue of revise notice is decided by the competent authority. He states that this notice can be withdrawn by the respondents and a fresh notice will be issued for revision of the assessment of property tax.

Keeping in view of the statement so made by the counsel for respondents No.1 to 3, this writ petition is disposed of with liberty to the

respondents to withdraw the aforesaid notice dated 23.11.2022(Annexure P-2) and to issue a fresh notice in accordance with law.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

26.04.2023
Jyoti-IV

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