IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-6564-2005
Date of Decision:- 27.09.2023

Food Corporation of India ….Petitioner

vs.

DC Hoshiarpur and anr. . ...Respondents

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

Present:- Mr. H.S. Dhandi, Advocate
For the petitioner

Mr. Saurabh Kapoor, Addl.A.G. Punjab
for respondent No. 1.

None for respondent No. 2

Ritu Bahri, J.

1. Petitioner has filed the present writ petition under Article 226/227 of the Constitution of India for issuance of writ in the nature of certiorari seeking quashing of demand notice dated 04.02.1999 raising demand of Rs.1,31,318.75 for the year 1997-98 (P-3); order dated 12.03.2003 (P-5) passed by the House Tax Sub-committee and order dated 23.09.2004 (P-6) passed by Deputy Commissioner, Hoshiarpur.

2. The facts, in brief, are that the petitioner is having godowns throughout the State of Punjab. Some of godowns are in the properties of the Central Government but are in the possession of the Food Corporation of India. Some godowns have been constructed by the Petitioner about 30-40 years back. The Petitioner takes some godowns on rent from general public, from Central Warehousing Corporation and State Warehousing Corporation for storing foodgrains purchased by the Corporation and by other agencies

for the purpose of transporting those foodgrains from this region to other States of India.

3. In the area of Municipal Council, Urmar Tanda, the Petitioner owns godowns which have been constructed number of years back. After the construction of these godowns, the Petitioner has not added any new construction nor changed any structure, in any manner, of these godowns.

4. The Petitioner received a notice No. 38 dated 16.1.1998 (P-1) under Section 67(3) of Punjab Municipal Act, 1911 from respondent No. 2 enhancing the House Tax from Rs. 27,000/- to Rs. 1,98,445/-, to which it filed its reply dated 13.02.1998 (Annexure P-2)

5. Another notice dated 19.3.1998 was served upon the petitioner-Corporation and it was directed to appear before the Municipal Council, Urmar Tanda for personal hearing. The Executive Officer of Municipal Council, Urmar Tanda reassessed the House Tax and reduced the tax from Rs.1,98,445/- to Rs. 1,31,318 for the year of 1997-98 and issued bill of arrears to the tune of Rs. 2,08,630 for the year of 1997-98, 1998-99. Copy of the fresh bill dated 4.2.1999 annexed as Annexure P-3.

6. The petitioner then filed an appeal before the Deputy Commissioner, Hoshiarpur and the Deputy Commissioner vide his order dated 3.12.2001 (P-4) remanded the case back to the Municipal Council with the direction to reassess the tax through House Tax Sub Committee and to pass a detailed order.

7. The petitioner filed its objection before the House Tax Sub Committee against Municipal Council, Tanda. The House Tax Sub Committee passed order dated 12.3.2003 (P-5) and rejected the objection of the petitioner.

8. The petitioner then filed an appeal before respondent No.1 Deputy Commissioner who again rejected the appeal of the petitioner, vide order dated 23.9.2004 (Annexure P-6). Hence the present writ petition.

9. In the present case, notice was issued to the respondent, vide order dated 28.04.2005 and in the meanwhile, operation of the impugned order was ordered to be stayed. Thereafter, on 19.05.2006, the writ petition was admitted and it was ordered to list this petition along with CWP No. 16766-2005.

10. It is not in dispute that CWP No. 16766-2005 had been decided on 12.03.2014 by this Court along with other connected matters. The writ petition was withdrawn in view of Division Bench judgment of this Court in a case of ***Model Town Residents Association, Patiala and others vs. State of Punjab***, 2002 (4) RCR (Civil) 248, which was reversed by Hon'ble the Supreme Court of India in a case of ***Municipal Committee, Patiala vs Model Town Residents Association and others***, 2007 (8) SCC 669. However, the petitioner was granted liberty to take recourse to appellate remedy, if available, in accordance with law.

In view of the above, the impugned notice/order had rightly been passed by the authorities.

No merits.

Dismissed.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

27.09.2023
G Arora

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