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

**CWP-23111-2022 (O&M)
DATE OF DECISION: 03.11.2023**

MAHAVIR JAIN SOCIETY AND ANOTHER
......PETITIONERS

Vs.
MUNICIPAL CORPORATION, LUDHIANA AND OTHERS

.........RESPONDENTS

**CORAM: HON'BLE MR. JUSTICE G.S. SANDHAWALIA
HON'BLE MS. JUSTICE HARPREET KAUR JEEWAN**

Present: Ms. Ravisha Mahajan, Advocate, for
Mr. Vikas Bali, Advocate,
for the petitioners.

Mr. Parambir Singh, Advocate,
for respondents No. 1 to 3.

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

*****

G.S.SANDHAWALIA, J. (ORAL)

[1] This petition has been filed under Article 226/227 of the Constitution of India for issuance of a writ in the nature of *'certiorari'* quashing the notice dated 16.06.2022 (Annexurer P-5) issued by the Zonal Superintendent, Zone-A, Ludhiana (respondent No. 3), under Section 112-B (1) of the Punjab Municipal Corporation Act, 1976 (for short the 'Act of 1976')

[2] A perusal of the said order would go on to show that the notice was sent for depositing of property tax on 02.05.2022 and no objection was filed against the said notice and an order was passed by the concerned authority, which was received on 30.05.2022 by the petitioners. In such circumstances, a demand of ₹5,00,382/- has been raised upon the petitioners for depositing the property tax.

[3] In response filed by the respondent-Corporation, it has been held out that there is a statutory remedy available, as provided under Section 112-C (1) of the Punjab Municipal (Amendment) Act, 2014, (for short the '*Act of 2014*') against any order passed under Section 112-A or Section 112-B of the Act of 2014, within a period of 30 days before the Commissioner.

[4] A perusal of the order dated 16/30.05.2022 (Annexure R-3/5) would go on to show that the property in question was assessed to house tax for the year 2013-14 to 2021 on which account the demand has been raised while noting personal hearing of opportunity was provided.

[5] Keeping in view the judgment of the Hon'ble Apex Court passed in **The State of Maharashtra and others** vs. **Greatship (Indian) Limited** 2022 AIR (Supreme Court) 4408, we are of the considered opinion that once there is an alternative and efficacious remedy available, it is not for this Court to exercise its extra-ordinary writ jurisdiction.

[6] Resultantly, this petition is disposed of with liberty to the petitioners to approach the appellate authority.

[7] Needless to say that since the matter has been pending here since October 2022, the said authority would keep that factor in mind, if an appropriate application for condoning the period of delay is filed and accordingly, proceed to decide on the merits of the case, in accordance with law.

(G.S. SANDHAWALIA)
JUDGE

November 03, 2023
nitin

(HARPREET KAUR JEEWAN)
JUDGE

Whether Speaking Yes/No
Whether Reportable Yes/No