



219 (2 cases)
IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-3536-2021 (O&M)
Date of Decision:05.12.2024

RIKASH GOELPetitioner(s)
V/s.
DIVISIONAL COMMISSIONER-CUM-CHAIRMAN, CHANDIGARH
HOUSING BOARD, CHANDIGARH AND OTHERSRespondent(s)

CWP-22687-2021 (O&M)

SUSHIL KUMAR SHARMA AND ANOTHERPetitioner(s)
V/s.
STATE OF U.T., CHANDIGARH AND OTHERSRespondent(s)

CORAM: **HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA.**
HON'BLE MR. JUSTICE SANJAY VASHISTH.

Present Mr.Rikash Goel, petitioner in person in CWP-3536-2021
and Advocate in CWP-22687-2021.

Mr. Akshay Jain, U.T., Standing Counsel
for respondent No.1 in CWP-22687-2021.

Ms. Urvashi Dhugga, Advocate
for respondents No.2 to 4 in CWP-3536-2021 and
for respondents No.3 to 5 in CWP-22687-2021.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. By way of this order, we dispose of these two connected Writ Petitions as the issue raised in these Writ Petitions is common.
2. The petitioners in these Writ Petitions assail the order dated 24.12.2020 and 11.01.2021 (communicated on 19.03.2021) respectively passed by the Commissioner, Municipal Corporation, Chandigarh.



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3. It is submitted that while on remand, the Commissioner, Municipal Corporation, Chandigarh was required to comply with the directions issued by the Appellate Authority (Divisional Commissioner-cum-Chairman, Chandigarh Housing Board) vide order dated 21.08.2020, but the Commissioner, Municipal Corporation, Chandigarh only looked into the aspect relating to the carpet area and reached to the conclusion that the carpet area which was measured earlier was more than the actual carpet area, therefore, he reduced the demand, however, he has failed to give any findings relating to plea of limitation as taken up by the petitioners and has also failed to take notice of the fact that there was any demand notice issued to the petitioners regarding payment of tax for the relevant period. The said finding was required to be arrived at on the basis of the record. However, we find that the said aspects which are part of the order 21.08.2020 passed by the Appellate Authority, have been left unattended by the Commissioner, Municipal Corporation, Chandigarh in his order dated 24.12.2020.

4. We, therefore, allow these Writ Petitions and set aside orders dated 24.12.2020 and 11.01.2021 impugned in these Writ Petitions respectively, with directions to the Commissioner, Municipal Corporation, Chandigarh to pass an order afresh, within a period of two months, after referring and examining the other two aspects namely; limitation and service of notice. For the said purpose, the parties shall present themselves before the Commissioner, Municipal Corporation, Chandigarh on 18.12.2024. He shall provide an opportunity of hearing to both the parties and pass a speaking



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order. If the petitioners are still aggrieved, they would be free to take recourse of the remedies available in law.

5. All pending application stands dismissed accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

[SANJAY VASHISTH]
JUDGE

December 5, 2024
Ess Kay

<i>Whether speaking / reasoned</i>	:	<i>Yes</i>	/	<i>No</i>
<i>Whether Reportable</i>	:	<i>Yes</i>	/	<i>No</i>