

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

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CWP-15641-1992(O&M)
Date of Decision: 10.11.2025

THE PRINTERS HOUSE LTD. ...Petitioners

Versus

STATE OF HARYANA AND ORS. ...Respondents

And

Sr. No.	Case No.	Petitioner(s)	Respondent(s)
2.	CWP-3848-1993 (O&M)	M/s Bhartia Industries Ltd.	State of Haryana and Ors.
3.	CWP-13027-1993	M/s Indo Lowenbrau Breweries Ltd.	State of Haryana and Ors.
4.	CWP-11914-1995	M/s Escorts Tractors Ltd., Faridabad	Municipal Corporation, Faridabad and Another
5.	CWP-11913-1995	M/s Escorts Tractors Ltd., Faridabad	Municipal Corporation, Faridabad and Others
6.	CWP-5486-1994	M/s Kelvinator of India Ltd.	State of Haryana and Ors.
7.	CWP-15642-1992	The Printers House Ltd.	State of Haryana and Ors.
8.	CWP-11915-1995	M/s Escorts Tractors Ltd.	Municipal Corporation, Faridabad and Ors.
9.	CWP-7073-1993	M/s Escorts Tractors Ltd.	Chief Administrator and Ors.
10.	CWP-7252-1993	M/s Escorts Tractors Ltd.	Chief Administrator and Ors.
11.	CWP-12944-1994	M/s Asea Brown Boveri Ltd.	State of Haryana and Ors.
12.	CWP-9276-1995	Birla-Kent Taylor Ltd.	State of Haryana and Ors.
13.	CWP-13782-1993	Ms. Continental Electric Store	State of Haryana and Ors.
14.	CWP-491-1994	M/s Vipul Motor Pvt Ltd	State of Haryana and Ors.

15.	CWP-2763-1995	M/s Escorts Tractors Ltd.	MC Faridabad and Anr.
16.	CWP-3043-1995	M/S Escorts Tractors Ltd.	MC Faridabad and Anr.
17.	CWP-3044-1995	M/S Escorts Tractors Ltd.	MC Faridabad and Anr.
18.	CWP-3045-1995	M/S Escorts Tractors Ltd.	MC Faridabad and Anr.
19.	CWP-2084-1996	M/s Indo Lowenbrau Breweries Ltd.	State of Haryana and Ors.

**CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MS. HARPREET KAUR JEEWAN**

Present:- Mr. Pankaj Jain, Sr. Advocate (*through V.C.*) with
Mr. Divya Suri, Advocate and
Mr. Yogesh Kumar Mittal, Advocate
for the petitioner (*in CWP-15641-1992*)

Mr. Adarsh Jain, Sr. Advocate with
Ms. Amandeep Kaur, Advocate for the petitioner(s)
(*in CWP-15642-1992*)

Ms. Kanchan Sindu, Advocate for
Mr. Deepak Saini, Advocate for the petitioner(s)
(*in CWP-12944-1994 and CWP-9276-1995*)

Mr. Rakesh Gupta, Advocate with
Ms. Manvi Arora, Advocate for petitioner(s) (*in CWP-15641-1992, CWP-15642-1992*)

Mr. Ashok Kumar Khubbar, Addl. A.G, Haryana

Mr. Baldev Raj Mahajan, Sr. Advocate with
Mr. Arvind Seth, Advocate and Ms. Nitika Goel, Advocate
for Municipal Corporation, Faridabad

Ms. Raj Kaur, Advocate with
Ms. Tanya Mittal, Advocate for
Mr. Sapan Dhir, Advocate
for Municipal Corporation, Faridabad.

Mr. Sudhir Hooda, Advocate
for Municipal Corporation, Faridabad
(*in CWP-2763-1995, CWP-3043-1995, CWP-3044-1995,
CWP-3042-1995*)

JAGMOHAN BANSAL, J. (ORAL)

1. As common issues are involved in the captioned petitions, with the consent of both sides, the same are hereby disposed of by this common order. For the sake of brevity and convenience, facts are borrowed from **CWP-15641-1992**.

2. The petitioner through instant petition under Article 226/227 of the Constitution is seeking directions for declaring Sections 21 and 22 and enabling Sections of Faridabad Complex (Regulation and Development) Act, 1971 as well as Schedule of Octroi Tax framed thereunder being ultra vires of the Constitution. It is further seeking quashing of order/receipt dated 13.3.1992 (Annexure P-3).

3. By order dated 19.05.1993, the matter was referred to Full Bench to decide following question: -

“An important question of law with regard to vires of Faridabad Complex (Regulation and Development) Act, 1971 is involved in these three writ petitions (Nos. 15641 and 15642 of 1992 and 3848 of 1993) on the ground that prior assent of the President was not obtained before introducing Bills in the State Legislature, as required under Article 304 (b) proviso.”

4. A Full Bench of this Court vide judgment dated 30.08.2024 has answered the reference in favour of assessee and against the revenue. The Court has held that prior to introduction of impugned legislation, the same did not receive sanction from the President. Prior to introduction of impugned assented legislation the sanction of the President was required whereas it was neither asked for nor granted. Relevant extract of judgment dated 30.08.2024 are reproduced as below: -

“18. However, this Court is not required, to be determining whether the restrictions created in the form of the impugned taxes, through the assented to legislation are or are not reasonable or are in public interest, as thereby this Court would be travelling beyond the contours of the reference (supra). The said reference is confined to whether, if the assented to legislation becomes covered within purported permissible legislative domain of clause (b) of Article 304 of the Constitution of India, besides whether for the same donning an aura of legislative competence or it's conferring jurisdiction in the revenue to collect taxes in terms thereof, thus the same in terms of the proviso (supra) but before its introduction in the legislature of the State, did receive the sanction of the President.

19. It is not disputed that prior to the introduction of the assented to legislation in the legislature of the State, the same did not receive the sanction from the President. Therefore, since for all the reasons (supra), this Court has concluded that the impugned provisions, as carried in the assented to legislation, squarely fall within the domain of clause (b) of Article 304 of the Constitution of India. As such, when prior to the introduction of the impugned assented legislation, the sanction of the President was required, whereas, it not being either asked for nor becoming granted. Resultantly the answer to the reference is in favour of the assesseees and against the revenue.

20. Accordingly, the writ petition(s) be listed before the Roster Bench concerned, for the makings of further decisions thereons.”

5. Mr. Baldev Raj Mahajan, Sr. Advocate expressed his inability to controvert that a Full Bench of this Court vide judgment dated 30.08.2024 has declared charging provisions of Faridabad Complex (Regulation and Development) Act, 1971 (for short ‘1971 Act’) invalid.

He further submits that State has filed SLP before Hon'ble Supreme Court which is still not listed. There are few matters wherein challenge was not to provisions of 1971 Act. Those petitions relate to Haryana Municipal Corporation Act, 1994 and need to be segregated.

6. Mr. Pankaj Jain, Sr. Advocate for the petitioner submits that in view of decision of Full Bench of this Court, petitions deserve to be allowed.

7. A Full Bench of this Court vide judgment dated 30.08.2024 has declared charging provisions of 1971 Act invalid.

8. In view of judgment of Full Bench of this Court, the instant petitions deserve to be allowed and accordingly allowed.

9. The respondent is at liberty to move an appropriate application if SLP is allowed because we have not examined other issues on merit.

10. Pending application(s), if any, also stands disposed of.

(JAGMOHAN BANSAL)
JUDGE

(HARPREET KAUR JEEWAN)
JUDGE

November 10, 2025
Deepak DPA

Whether Speaking/reasoned: Yes/No
Whether Reportable: Yes/No