



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

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**CWP-16011-1998 (O&M)
Date of Decision: 26.11.2025**

M/S. BHARTIA INDUSTRIES LTD.

...Petitioner

Vs.

STATE OF HARYANA AND ORS.

...Respondents

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

Present:- Mr. Adarsh Jain, Sr. Advocate with
Ms. Amandeep Kaur, Advocate
for the petitioner

Ms. Mamta Singla Talwar, DAG Haryana

Mr. Sandeep Chhabra, Advocate
for respondent-Municipal Corporation Faridabad

JAGMOHAN BANSAL, J. (ORAL)

1. The petitioner through instant petition under Articles 226/227 of the Constitution of India is seeking setting aside of order dated 16.09.1998 whereby respondent assessed octroi and further levied penalty.

2. Learned counsel for the petitioner submits that petitioner had imported CNC Turret Punch Press Machine which is used to create holes in a metal sheet. There is chip in the machine. The respondent has assessed liability of octroi under Entry 76(II) of Octroi Schedule whereas petitioner was liable to pay octroi under Entry 100. Case of petitioner is squarely covered by judgment dated 21.11.2025 passed by this Court in

CWP-1308-2010 titled as '*M/s Printers House Private Limited vs. State of Haryana and Ors.*'. The petitioner was ready to pay octroi as per Entry 100. The respondent has further wrongly and arbitrarily imposed penalty under Section 112 of Haryana Municipal Corporation Act, 1994 (for short '1994 Act').

3. Mr. Sandeep Chhabra, Advocate filed memo of appearance on behalf of respondent-Municipal Corporation Faridabad. The same is taken on record. Registry is directed to tag the same at an appropriate place.

4. Learned counsel for the respondent expressed his inability to controvert applicability of aforesaid judgment to the instant case, though submitted that there was chip in the machine, thus, petitioner was liable to pay octroi under Entry 76(II) of Octroi Schedule. He further submitted that petitioner became ready to pay octroi as soon as was caught while evading octroi. The respondent has rightly imposed fine under Section 112 of 1994 Act.

5. We have heard learned counsel for the parties and perused the record with their able assistance.

6. From the perusal of record, it is evident that case of petitioner qua quantum/rate of octroi is squarely covered by *M/s Printers House (supra)*. It was liable to pay octroi under Entry 100 of the Schedule.

7. Hon'ble Supreme Court in '*Municipal Corporation of Ludhiana Vs. Commissioner of Patiala Division*' 1995(1) SCC 304 has held that fine under Section 116 of Punjab Municipal Corporation Act,

1976 (for short ‘1976 Act’) cannot be imposed by authorities. It is only Court which can impose fine under said Section. Section 112 of 1994 Act is *pari materia* to Section 116 of 1976 Act, thus, matter with respect to fine needs to be reconsidered in the light of *Municipal Corporation of Ludhiana (supra)*.

8. In the wake of above discussion and findings, petition qua rate/quantum of octroi is allowed in terms of *M/s Printers House (supra)* and remanded to authorities to pass fresh order in the light of *Municipal Corporation of Ludhiana (supra)* qua fine. The authorities would also consider the fact that Section 112 of 1994 Act stands omitted.

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

(JAGMOHAN BANSAL)
JUDGE

(HARPREET KAUR JEEWAN)
JUDGE

November 26, 2025
Deepak DPA

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