

2025:PHHC:025968



212 IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

COC-1536-2021 (O&M)  
Decided on:-21.02.2025

Ravinder Singh and others

....Petitioners..

vs.

Ms. Vini Mahajan (IAS), Chief Secretary to the Govt.  
of Punjab and others

...Respondents.

**CORAM: HON'BLE MR. JUSTICE HARKESH MANUJA**

Present: Mr. Alok Mittal, Advocate for the petitioners.

Ms. Kavita Arora, Advocate for the respondents (thr.V.C.).

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**HARKESH MANUJA J. (Oral)**

1. By way of present petition, prayer has been made for initiation of contempt proceedings against respondents for alleged willful non-compliance of interim order dated 05.12.2016 passed by the Writ Court in CWP-25098-2016. The order thereof is extracted hereunder:-

*“The petitioners have not paid the statutory House Tax since the year 2013-14. The instant writ petition has been filed challenging the vires of amended provisions of the Punjab Municipal Act, 1911, apparently to avoid the payment of tax which is one of the condition precedent had the petitioners filed an appeal against the assessment order.*

*Be that as it may, the writ petition deserves to be entertained only after the petitioners deposit the demanded tax. It is made clear that if the petitioners succeed, the excess amount, if any, deposited by them can be ordered to be refunded or adjusted. If any amount has already been deposited or recovered, the same may be adjusted towards the arrears.*

*List for compliance on 14.02.2017.”*

2. Learned counsel for the petitioners submits that though in terms of aforementioned order, certain deposits were made by the petitioners towards house tax, however, demand raised by respondents vide notices Annexures P-9 and P-10 appended with the Writ Petition was quashed being illegal. The operative portion from the final judgment dated 28.03.2019 passed by the Writ Court is extracted hereunder:-

*“In view of the aforesaid discussion, much less, on the provisions of Sections 61, 62 and 62-A of the Act, coupled with the admission of the respondents that resolution has not been passed by the Committee in terms of Section 61(1), the imposition of tax in terms of Section 61(1)(a)(i) upon the petitioners and subsequent proceedings initiated in terms of issuance of impugned notices Annexures P-9 and P-10 and the impugned order Annexure P-16 are patently illegal, therefore, the same are hereby set aside.*

*No other point is raised.*

*In view of the above, present petition is allowed.”*

Learned counsel, thus, submits that upon final adjudication of above mentioned writ petition, the amount deposited by the petitioners in terms of interim order dated 05.12.2016 was required to be refunded and having not done so, the respondents are in contempt.

3. On the other hand learned counsel representing respondents No.3 and 4 submits that vide interim order dated 05.12.2016, the petitioners were directed to deposit the arrears of house tax and it was also observed that the excess amount deposited would be adjusted towards arrears, if any and thus, no refund was to be made.

While relying upon office letter No.872 dated 25.08.2021 (Annexure R-4/1), learned counsel submits that the resolution No.70 dated

17.07.2015 followed by subsequent resolution No.39 dated 13.08.2021, was passed by the Nagar Council, Sunam making it entitled for recovery of house tax and the amount deposited by the petitioners in relation to the year 2013-14 was adjusted towards his subsequent liability and thus, no amount was payable to them.

4. I have heard learned counsel for the parties and gone through the paper book and find no material substance in the submissions made on behalf of the petitioners.

5. A perusal of order dated 05.12.2016, under which, the amount was deposited by the petitioners clearly stipulates that such deposit could even be adjusted towards the arrears. Furthermore, at the time of final adjudication vide order dated 28.03.2019, the Court nowhere ordered for refund of any such amount and thus, the respondents adjusted the said deposit towards the subsequent liability. At this stage, it may not be appropriate to opine about the liability, if any payable by the petitioners or the adjustment of amount deposited by them towards any such subsequent liability initiated by respondents No.3 and 4.

6.. In view of the discussions made herein above and finding no merits in the present petition about willful non-compliance of any order passed by the Writ Court, the same is as such, dismissed.

7. However, the petitioners would be at liberty to avail their remedies in accordance with law.

8. Pending application, if any, also stands disposed of.

21.02.2025

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**(HARKESH MANUJA)**  
**JUDGE**

Whether speaking/reasoned:  
Whether reportable:

Yes/No  
Yes/ No