

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH****CWP-21834-2025 (O&M)****Date of Decision: 31.07.2025****GHANSHAYAM GARG**

..... Petitioner(s)

Versus**STATE OF PUNJAB AND OTHERS**

..... Respondent(s)

CORAM:- HON'BLE MRS. JUSTICE LISA GILL**HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present: Mr. Rajat Verma, Advocate and
Mr. Vishishta, Advocate
for petitioner.

Mr. R.S. Pandher, Additional AG, Punjab.

LISA GILL, J.

1. Prayer in this writ petition is for quashing demand notice dated 01.07.2025 (Annexure P-4) issued by Municipal Corporation, Bathinda, seeking recovery of property tax under the OTS scheme.

2. When faced with the availability of an efficacious alternate remedy, in terms of an appeal under Section 112(C) of Punjab Municipal Corporation Act, 1976, learned counsel for petitioner made a valiant effort to submit that some extra ordinary and exceptional circumstances exist for interference calling for exercise of jurisdiction under Article 226 of the Constitution of India, however, not being successful in said endeavour, learned counsel for petitioner seeks to withdraw this writ petition with liberty to petitioner to avail remedy of appeal available to him. It is, however, submitted that last date for filing the appeal is today itself, therefore, petitioner be permitted to file the appeal within a period of one week from today upon which objection of limitation be not raised against him.

3. Keeping in view the facts and circumstances of the matter including the factum of present writ petition being filed on 24.07.2025, it is directed that in case, appeal is filed within one week from today alongwith an application seeking condonation of delay, if any, same be considered sympathetically by the appellate authority. There is no expression of opinion on merits of the matter and petitioner is at liberty to raise all available pleas before the appropriate authority.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

31.07.2025

Sunil

Whether speaking/reasoned:	Yes/No
Whether reportable:	Yes/No