



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

134

CWP-6630-2026

Date of Decision: 07.04.2026

SUSHIL KUMAR SHARMA

..... Petitioner

Versus

**DIVISIONAL COMMISSIONER-CUM-CHAIRMAN CHANDIGARH
HOUSING BOARD AND OTHERS**

...Respondents

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI**

Present:- Mr. Rikash Goel, Advocate for the petitioner.

Ms. Tejaswini, Advocate (through V.C.)
for respondents No.1 to 6.

DEEPAK SIBAL, J. (Oral)

Through *CWP No.22687 of 2021 – Sushil Kumar Sharma and another vs. State of U.T., Chandigarh and others*, the petitioner had earlier approached this Court assailing therein orders dated 24.12.2020 and 11.01.2021 passed by the Commissioner, Municipal Corporation, Chandigarh requiring the petitioner to pay the due property tax. *Inter alia*, the grounds of challenge were that the impugned demands were not in terms of the directions contained in the order dated 21.08.2020, passed by the Appellate Authority (Divisional Commissioner-cum-Chairman, Chandigarh Housing Board) because as per such order, before raising the demand from the petitioner, the issue of limitation and the issue of service of notice upon the petitioner were first required to be considered and decided which had not been done.

2. Through judgment dated 05.12.2024, a Co-ordinate Bench of this Court allowed the aforesaid petition filed by the petitioner and the operative part of such order reads as follows:

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

3. In purported compliance of the afore quoted directions given by the Co-ordinate Bench, the impugned order dated 08.12.2025 has been passed by the Commissioner, Municipal Corporation, Chandigarh, a perusal of which reveals that in the same, though the issue of limitation has been considered and answered but the issue with regard to prior service of notice to the petitioner has not been considered.

4. In the light of the above, the impugned order dated 08.12.2025 being not in conformity with the afore quoted directions given by this Court is set aside with liberty to Commissioner, Municipal Corporation, Chandigarh to pass a fresh order in terms of afore quoted directions.

5. Let the needful be done within one month, in accordance with law.

[DEEPAK SIBAL]
JUDGE

[LAPITA BANERJI]
JUDGE

07.04.2026

Jyoti Thakur

*Whether speaking/reasoned:
Whether reportable:*

*Yes/No
Yes/No*