
(2025) 11 P&H CK 0042

Punjab And Haryana HC

Case No: Civil Writ Petition No. 16051 Of 2001 (O&M)

Municipal Council,
Nabha

APPELLANT

Vs

State Of Punjab And
Others

RESPONDENT

Date of Decision: Nov. 7, 2025

Acts Referred:

- Constitution Of India, 1950-Article 226, 227

Hon'ble Judges: Jagmohan Bansal, J; Harpreet Kaur Jeewan, J

Bench: Division Bench

Advocate: S.S. Behl, Raageshwari Sharma, Puru Jarewal, Abhivadya Sood,

Final Decision: Dismissed

Judgement

Jagmohan Bansal, J

1. The petitioner through instant petition under Articles 226/227 of the Constitution of India is seeking setting aside of order dated 24.07.2001 whereby Principal Secretary, Government of Punjab has partially rejected its revision of the petitioner.

2. The petitioner is an autonomous body. It has levied house tax on the property falling within its territorial jurisdiction. It assessed House Tax liability of respondent for the assessment year 1998-99, 1999-2000 and 2000-01. The respondent deposited assessed liability and preferred appeal before Appellate Authority. Additional Deputy Commissioner, Patiala (in short 'ADC') vide order dated 04.09.2000 allowed appeal of the respondent. The petitioner feeling aggrieved from order of ADC preferred revision before the State Government. The matter came up for consideration before Addl. Chief Secretary who by impugned order partially allowed revision.

The revision was allowed for the Assessment Year 1998-99 and dismissed qua other years.

3. The petitioner is claiming that appeal before Appellate Authority was time barred still Appellate Authority entertained appeal of the respondent. The authorities below have relied upon Government instructions dated 14.02.2000. These instructions are not retrospective still authorities have waived house tax of respondent for the Assessment Year 1999-2000 and 2000-01. The respondent did not approach Municipal Committee in terms of aforesaid exemption order. The exemption is not blanket.

4. We have heard the arguments of learned counsel for both sides and perused the record with their able assistance.

5. From the perusal of record, it is evident that petitioner created demand of house tax against respondent for three financial years i.e. 1998-99 1999-2000 and 2000-01. No house tax was payable by Government Schools as well as school and colleges enjoying 95% aid. There was representation by other schools seeking exemption from house tax. The State Government considered the matter and vide order dated 14.02.2000 clarified that schools and colleges which are run exclusively for the purpose of promoting the cause of education without motive of any monetary gain or commercial angle shall also qualify for exemption. By the date of issuing aforesaid order, assessment against the respondent had already been made. The matter came up for consideration before the Appellate Authority which considered the matter in the light of aforesaid order dated 14.02.2000. The Appellate Authority found that school is a non-aided school and is affiliated to ICSE Board and there is report of District Education Officer, Patiala testifying these facts.

6. The petitioner, at this stage, is claiming that respondent was supposed to approach Municipal Authority which had to scrutinize documents and come to conclusion whether respondent is entitled to exemption or not. Argument of the petitioner is misconceived because the matter was pending before Appellate Authority which considered the matter in the light of aforesaid exemption order. The Appellate Authority did not consider question of retrospective applicability. The said question was duly considered by Revisionary Authority. The demand was confirmed for the period from 1998-99 and dropped for the financial years 1999-2000 and 2000-01. The order of exemption was issued on 14.02.2000 i.e. during financial year 1999-2000. There was no occasion to deny exemption for the financial year 1999-2000. It cannot be concluded that authorities have applied exemption order retrospectively in view of the fact that demand was confirmed for the financial year 1998-99.

7. In the wake of above discussion and findings, we are of the considered opinion that instant petition being devoid of merits deserves to be dismissed and accordingly dismissed.

8. Pending application(s), if any, shall stand disposed of.