

(2026) 02 UK CK 1814

In the Uttarakhand High Court

Case No : Writ Petition (M/B) No. 1074 Of 2025

Bharat Sanchaar Nigam Limited

APPELLANT

Vs

CEO, Cantonment Board Ranikhet

RESPONDENT

Date of Decision : 19-02-2026

Acts Referred:

Constitution Of India, 1950 — Article 285

Citation : (2026) 02 UK CK 1814

Hon'ble Judges : Manoj Kumar Gupta, CJ;Alok Mahra, J

Bench : Division Bench

Advocate : Suhaas Ratna, Bhavya Sharma, Sanjay Bhatt

Final Decision : Disposed Of

Judgement

Manoj Kumar Gupta, CJ

1. The petitioner has assailed notices dated 27.05.2025 and 11.11.2025 issued by Chief Executive Officer, Cantonment Board, Ranikhet to the petitioner, requiring the petitioner to pay arrears of Cantonment Taxes by a specified date, failing which, it would also be saddled with demand notice charges and interest.

2. The contention of learned counsel for the petitioner is that the property in respect of which the Cantonment Taxes are being demanded belongs to Union of India. The petitioner is only occupant of the said property. It is submitted that the petitioner is a 100% subsidiary of the Government of India and, therefore, it is also exempt from Cantonment Taxes under Article 285 of the Constitution. The petitioner raised objection in this behalf from time-to-time, but without deciding the same, the impugned notices have been issued.

3. Sri Sanjay Bhatt, learned counsel appearing on behalf of the respondent-Cantonment Board submits that the objection of the petitioner would be decided before any coercive steps are taken.

4. Accordingly, without expressing any opinion on merits, the writ petition is

disposed of with direction to the respondent-Cantonment Board to take decision on the objection of the petitioner relating to exemption available to the petitioner in respect of Property Taxes in view of Article 285 of the Constitution, within a period of six weeks' from the date of communication of the instant order alongwith a fresh representation.

5. It shall be open to the petitioner to enclose alongwith its representation any material which it seeks to rely upon.

6. Until the objection/representation is decided, no coercive steps shall be taken against the petitioner, in pursuance of the impugned notices.