

**(2007) 04 P&H CK 0006**  
**In the Punjab And Haryana At Chandigarh**

|                       |    |            |
|-----------------------|----|------------|
| Municipal Corporation | Vs | APPELLANT  |
| Parmeshwari Devi      |    | RESPONDENT |

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**Date of Decision :** 16-04-2007

**Acts Referred:**

**Citation :** (2008) 149 PLR 384 : (2007) 5 RCR(Civil) 838

**Hon'ble Judges :** Satish Kumar Mittal, J

**Bench :** Single Bench

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### **Judgement**

Satish Kumar Mittal, J.—This is a defendant's regular second appeal. The suit of the plaintiff for permanent injunction restraining the

appellant-Municipal Corporation, Bathinda from recovering an amount of Rs. 16,893/- as house tax and interest has been decreed by both the

courts below after coming to the conclusion that the appellant-Council is not entitled to recover the house tax and interest for three years

immediately preceding notice Ex.P2 dated 3.7.2002 issued to the plaintiff.

2. In this case, initially the house was in the name of husband of the plaintiff. He died in the year 1984 and thereafter in the year 2002 the house

was transferred in the name of the plaintiff, who was the widow of the owner Mool Chand. After transfer, notice of recovery of house tax from the

period 1984 was issued. Both the courts below while relying upon the Division Bench Judgment of this Court in Municipal Committee Vs. Jaswant

Rai and Others, have held that the appellant-council is not entitled to recover the house tax pertaining to three years" immediately preceding notice

Ex.P2 dated 3.7.2002 and prior to that the alleged recovery is barred by limitation. Both the courts below on the admission of the appellant have

held that prior to issuance of notice ,Ex.P2 dated 3.7.2002 no notice was ever

served upon the plaintiff for payment of the house tax being legal

heirs of deceased Mool Chand. Counsel for the appellant could not cite any judgment contrary to the aforesaid judgment.

After hearing the counsel for the appellant, I do not find any ground to interfere in the impugned judgments and decrees passed by the both the

Courts below. No substantial question of law is also involved in this appeal.

3. Dismissed.