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

**CWP-6189-2023(O&M)
Date of decision : 04.09.2025**

Kingdom Hotel

....Appellant

Versus

State of Punjab and others

...Respondents

**CORAM: HON'BLE MR. JUSTICE GURVINDER SINGH GILL
HON'BLE MR. JUSTICE DEEPINDER SINGH NALWA**

Present: Mr. Brijeshwar Singh Bhalla, Advocate for the appellant.

Mr. Siddharth Attri, AAG, Punjab.

Mr. D.S. Randhawa, Advocate for respondent No.2.

GURVINDER SINGH GILL, J. (Oral)

1. In the present petition, the petitioner has challenged the order dated 05.04.2022 (Annexure P-11), vide which the respondents had directed the petitioner to deposit the property tax for the years 2017-18 to 2019-20.

2. Learned counsel for the petitioner submits that the order dated 05.04.2022 (Annexure P-11) is liable to be set aside on the ground that more area has been taken into consideration for the purpose of assessing property tax.

3. On the other hand, learned counsel for the respondents submit that the present petition cannot be entertained for the reason that petitioner has a remedy of filing an appeal against the impugned order dated



05.04.2022 (Annexure P-11) under Section 146 of the Punjab Municipal Act, 1946 (hereinafter to be referred as ‘the Act’).

4. In the light of the stand taken by learned counsel for the respondents, the petitioner prays for disposal of the instant petition with liberty to file an appeal before the competent authority, as per the Act.

5. In view of the above, liberty is granted to the petitioner to file an appeal against the impugned order dated 05.04.2022 (Annexure P-11), as per the Act, within a period of 10 days from today. In case the petitioner files an appeal within the stipulated period, the competent authority shall consider and decide the same expeditiously preferably within a period of two months from the date of its filing and the same shall not be rejected on the ground of limitation for the reason that the petitioner had approached this Court by way of filing present writ petition in the year 2023.

6. The present writ petition is disposed of accordingly.

7. Pending miscellaneous application(s), if any, shall stand disposed off.

(GURVINDER SINGH GILL)
JUDGE

04.09.2025

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(DEEPINDER SINGH NALWA)
JUDGE

Whether speaking / reasoned :	Yes	No
Whether Reportable :	Yes	No