



RSA-2865-2001 (O &amp; M)

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

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RSA-2865-2001 (O &amp; M)

Date of decision:19.05.2025

UNION OF INDIA

...APPELLANT

VS.

MEMBER SECRETARY (ASSESSING AUTHORITY) PUNJAB  
POLLUTION CONTROL BOARD, PATIALA

...RESPONDENT

**CORAM: HON'BLE MR. JUSTICE SUVIR SEHGAL**

Present: Mr. Dharam Chand, Senior Panel Counsel-UOI,  
for the appellant.

Mr. Amanpreet (A.P.) Singh, Advocate  
for the respondent.

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**SUVIR SEHGAL, J.**

1. Appellant/plaintiff is in second appeal before this Court assailing concurrent finding recorded by the two Courts below.
2. Brief facts, leading to the filing of the appeal, are that vide order No.8136 dated 02.12.1991, water cess for the period from April 1978 to October 1991 was assessed @ Rs.2,18,420/-. As such an assessment order had been received for the first time, it was processed for payment and obtaining the necessary sanction from the CDA. There was some correspondence between the CDA and the defendant. A cheque bearing No.R-992177 dated 27.03.1992 drawn on the State Bank of India, Pathankot, was delivered to the defendant, but the defendant's banker could not get the credit from the drawer Bank within the validity period. As the amount was

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not credited, case was processed again and after getting the requisite sanction from the CDA, a fresh cheque bearing No.G-538169 dated 18.03.1993 for an amount of Rs.2,18,420/- was issued by the plaintiff and the amount was duly remitted to the account of the defendant. Defendant imposed interest penalty of Rs.65,526/-, which was challenged by the plaintiff by filing an appeal. Appellate Committee vide order dated 04.05.1994 dismissed the appeal. A suit for declaration to the effect that interest penalty imposed vide endorsement dated 18.05.1993 is wrong, illegal etc. and for permanent injunction from restraining the defendant from enforcing the demand, was instituted. Upon being served, defendant filed a written statement contesting the suit, by taking various preliminary objections. A specific objection was taken that the suit is not maintainable in view of Section 13(4) of The Water (Prevention and Control of Pollution) Cess Act, 1977, (for short "the Act of 1977") as the jurisdiction of the civil court is barred. A stand was taken that the assessment order was passed on 25.11.1991 and a subsequent communications addressed to the plaintiff are reminders for the payment of the assessed amount. It is submitted that the first cheque deposited by the plaintiff had some alterations, which were without any attestation and for this reason cheque was not credited. Defendant justified the imposition of interest on account of the delayed deposit. Plaintiff filed a replication reasserting the averments of the plaint. Issues were framed on the basis of the pleadings of the parties. After the parties led evidence in support of their respective case and were heard, by judgment dated 08.08.1997, Trial Court ordered the return of the plaint



under Order 7 Rule 10, CPC, for presentation before the proper forum. Plaintiff remained unsuccessful in the first appeal, which was dismissed by the learned Additional District Judge, Gurdaspur, vide judgment dated 20.03.2001, resulting in the institution of the present appeal.

3. I have heard counsel for the parties and considered their respective submission.

4. The sole question to be determined is whether the civil suit is barred in view of provision of Section 13(4) of the Act of 1977. Section 13(4) *ibid*, which has been amended with effect from 18.10.2010, is reproduced hereunder:-

*“13. Appeals.—(1) Any person or local authority aggrieved by an order of assessment made under section 6 or by an order imposing penalty made under section 11 may, within such time as may be prescribed, appeal to such authority in such form and in such manner as may be prescribed.*

*(2) Every appeal preferred under sub-section (1) shall be accompanied by such fees as may be prescribed.*

*(3) After the receipt of an appeal under sub-section (1), the appellate authority shall, after giving the appellant an opportunity of being heard in the matter, dispose of the appeal as expeditiously as possible.*

*(4) Every order passed in appeal under this section [shall, if no appeal has been filed under section 13A, be final] and shall not be called in question in any court of law.”*

5. The Act of 1977 is a complete code in itself and provides for the remedies available to aggrieved party. Section 13(1), *ibid*, confers a right



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of appeal upon a person or local authority who is aggrieved of an order of assessment made under Section 6 or by an order imposing penalty under Section 11 of the Act of 1977. An opportunity of hearing has to be granted to the appellant as laid down in sub-section (3) of Section 13, before disposing of the appeal. Sub-section (4), *ibid*, provides that every appellate order passed under Section 13, unless it is challenged before National Green Tribunal, be final and cannot be questioned in any Court of law.

6. By order dated 18.05.1993, Ex.P3, defendant imposed penalty by way of interest for late deposit of assessed amount. This was done after serving a penalty notice. Plaintiff availed remedy of appeal under Section 13 of the Act of 1977. Having remained unsuccessful in the appeal, plaintiff has filed the instant suit, however, the suit is specifically barred in view of Section 13(4), *ibid*, as it provides that every order passed in the appeal is final and it shall not be called in question in any Court of law. The argument of counsel for the appellant that the appeal has not been dismissed on merits, but on account of want of jurisdiction is fallacious. Section 13(4) does not make any such distinction. No other argument has been addressed.

7. There is no illegality or infirmity in the judgments passed by the Courts below, which are affirmed.

8. Appeal is bereft of merit and is dismissed, though with no order as to costs.

19.05.2025  
*sheetal*

**(SUVIR SEHGAL)**  
**JUDGE**

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No