

Mr. M.C. Pandey, Sr. Advocate, assisted by Mr. Devesh Upreti, Advocate, for the review applicants/petitioners.

Mr. Tapan Singh, Advocate, for the respondents no. 1 to 4.

Heard learned Counsel for the parties.

For the reasons stated in the accompanying affidavits, delay condonation applications CLMA 13013/2014 and CLMA 1504/2014) are hereby allowed. Delay is condoned.

Heard on the review applications.

The main contention of the review applicants is that, in fact, property in question was assessed for the house tax purposes in 1983. The water tax was introduced by the Haridwar Municipality for the first time in 1987, but the revisional court as well as this court, while adjudicating the writ petitions of the tenants, has accepted the entry of levying of the water tax under the meaning of house tax. On that basis, assessment of the premises, in question, were accepted by the revisional court as well as by this court w.e.f. year 1987, and this was the cause of allowing the revisions and dismissal of the writ petitions.

Learned Counsel for the review applicants has argued that in other assessments, which have been enclosed along with the review applications, the municipality has shown the introduction of water tax since April 1987.

Having heard learned Counsel for the parties and on going through the impugned judgment, passed by another Bench of this Court, I have not been persuaded to take a different view that what has been taken by another Ld. Single Judge of this Court while dismissing the writ petitions.

Review applications (MCC 765/2013 and MCC 54/2014) are hereby accordingly rejected.

(Servesb Kumar Gupta, J.)
26.9.2014

Prabodh