

Before Amol Rattan Singh, J.

M/S AMRIK WINES – Petitioner

versus

STATE OF PUNJAB AND ANOTHER – Respondents

CWP No. 9432 of 2021

May 13, 2021

Constitution of India, 1950 – Art. 226 – Punjab Land revenue Act, 1887 – recovery of excise revenue as arrear of land revenue – Held – though the Punjab Land Revenue Abolition Act, 1997 has come into force still, under Section 98 of the Punjab Land Revenue Act, 1887 arrears of land revenue can be recovered not only under the provisions of the Act of 1887, but also under the provisions of any other Act, in regards to recovery of fees, fines, costs and other charges – Hence the excise amount can be recovered as arrears of land revenue – Petition dismissed.

Held that consequently, as regards the question of law raised in paragraph 21 of the petition, that once land revenue has been abolished vide the Punjab Land Revenue (Abolition) Act, 1997, whether payment of unpaid arrears of land revenue can be recovered or not, it is answered to the effect that in terms of Section 98 of the Act of 1887, arrears of land revenue can be recovered not only under the provisions of the Act of 1887, but also under the provisions of any other Act or enactment for the time being in force; specifically with regard to recovery of fees, fines, costs and other charges.

(Para 12)

Dharam Vir Sharma, Senior Advocate,
with Harit Sharma, Advocate,
for the petitioner.

Gaurav Dhuriwala, Sr. D.A.G., Punjab.

AMOL RATTAN SINGH, J. (ORAL)

I. On 05.05.2021, the following detailed order had been passed by this court:-

(1) By this petition, the petitioner seeks issuance of various writs in the nature of certiorari/mandamus/prohibition/or any other writ that this court deems proper in the given circumstances of the case,

quashing the impugned orders dated 20.04.2017 and 10.09.2020 (copies Annexure P-5 and P-6 respectively), as also two auction notices (both dated 12.03.2021, copies Annexure P-7 and P-8), seeking to auction two properties of the petitioner to recover excise revenue to the tune of Rs.5,88,08,449/-.

(2) Essentially, the ground raised in the petition, in respect of which even a question of law has been framed, is that the recovery of the aforesaid amount is sought to be made as an arrear of land revenue under the provisions of the Punjab Land Revenue Act, 1887; with land revenue itself, however, having been abolished by the State Government vide the Punjab Land Revenue (Abolition) Act, 1997 (Punjab Act No.8 of 1997), with the said Act essentially reading to the effect that with effect from the *Rabi* harvest of the agricultural year 1996-1997, the land revenue and additional land revenue payable under the provisions of the Act of 1887, shall be deemed to have been abolished.

(3) The 2nd clause of the said Act (only the said two clauses having been reproduced in the writ petition), states that the provisions of the said Act, of 1997, would have effect notwithstanding anything to the contrary contained in the Punjab Land Revenue Act, 1887.

(4) Mr. Sharma, learned senior counsel appearing for the petitioner, points to sub sections (6) and (7) of Section 3 of the Act of 1887, which reads as follows:-

“**3. Definition.** In this Act, unless there is something repugnant in the subject or context:-

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(6) "land revenue" includes assigned land revenue and any sum payable in respect of land by way of quit-rent or of commutation for service to the Government or to a person to whom Government has assigned the right to receive the payment;

(7) "arrear of land revenue" means land revenue which remains unpaid after the date on which it becomes payable;

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(5) The contention therefore is that, with land revenue itself having been abolished, no demand notice under Section 68 of the Act of 1887 can be issued, and no proceedings under Sections 66 and 67 thereof can be taken; and consequently, the impugned orders,

Annexures P-5 and P-6, having been issued under the provisions of Section 66 thereof and the impugned notices (Annexures P-7 and P-8), having been issued under the provisions of Section 79 thereof, none of them is sustainable.

(6) The said provisions read as follows:-

“Section 66. **CERTIFIED ACCOUNT TO BE EVIDENCE AS TO ARREAR-** A statement of account certified by a Revenue Officer shall be conclusive proof of the existence of an arrear of land revenue of its amount and of the person who is the defaulter.

Section 67. **PROCESS FOR RECOVERY OF ARREARS:** Subject to the other provisions of this Act an arrear of land revenue may be recovered by any one or more of the following processes, namely:-

- (a) by service of writ of demand on the defaulter;
- (b) by arrest and detention of his person;
- (c) by distress movable property and uncut or ungathered crops;
- (d) by transfer of the holding in respect of which the arrear is due;
- (e) by attachment of the estate or holding in respect of which the arrear is due;
- (f) by annulment of the assessment of that estate or holding;
- (g) by sale of that estate or holding;
- (h) by proceeding against other immovable property of the defaulter

Section 68. **WRIT OF DEMAND :** A writ of demand may be issued by a Revenue Officer on or after the day following that in which an arrear of land revenue accrues.”

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“Section 79. **PROCLAMATION OF SALES-**

(1) On the receipt of the sanction of the Commissioner of the sale of any immovable property, the Collector shall issue a proclamation of the intended sale, specifying-

- (a) the date, time and place of the sale;
- (b) the property is to be sold for the recovery of an arrear

due in respect thereof the encumbrances, grants contracts, and right of occupancy, if any, specially saved by order of the Financial Commissioner under Section 76, sub-section (2) clause (c);

(d) if the property is to be sold otherwise than for the recovery of an arrear due in respect thereof any encumbrance, grant of contract to which the property is known to be liable: and

(e) the amount for the recovery of which the sale is ordered.

(7) Repealed.

(8) The Place of sale specified under clause (a) sub-section (1) must be either the office of the Collector of some place appointed by the Collector in this behalf and situate in or near the property to be sold.”

(9) Notice of motion already having been issued yesterday in this petition, Mr. Dhuriwala, learned Sr. DAG, Punjab, appears and points to Section 98 of the said Act and clause (a) thereof, which read as follows:-

“98. OTHER SUMS RECOVERABLE AS ARREARS OF LAND REVENUE- In addition to any sums recoverable as arrears of land revenue under this Act or any other enactment for the time being in force, the following, sums may be so recovered, namely:-

(a) fees, fines, costs and other charges including the village officers cess payable under this Act

(b) revenue due to the Government on account of pasture or other natural products of land, or on account of mills, fisheries or natural products of water, or on account of other rights described in section 41 or section 42 in cases which the revenue so due has not been included in the assessment of an estate:

(c) fees payable to district boards or local board under section 33 of the Punjab District Boards Act 1883, for the use of or benefits deprived from such works as are referred to in section 20 clauses (i) and (ii), of that Act;

(d) sums leviable by or under the authority of the Government as water rates or on account of the

maintenance or management of canals, embankments or other irrigation works, not being sums recoverable as arrears of land revenue under any enactment for the time being in force; and

(dd) A loan advanced by the State Government towards the costs of a house or site under government sponsored Housing Scheme together with interest chargeable thereon and costs, if any, incurred in making or recovering the same.

(ddd) a loan advanced by the State Government to an industrial worker under a Government sponsored scheme for providing relief to industrial workers temporarily thrown out of employment due to hostilities with Pakistan, together with interest, if any chargeable thereon and costs incurred in making or recovering, such loans.

(dddd) a loan advanced by the State Government under a Government sponsored scheme-

(i) to give relief to persons who were uprooted from their homes, profession or trade as a result of the aggression committed by Pakistan in September, 1965: or

(ii) to persons carrying on any profession or trade, in any premises, where such premises or the goods stocked therein suffered any damage due to anson or any other unlawful act during the anti-Punjabi Suba agitation which took place in the month of March, 1966; or

(iii) to give relief to such class of persons who are uprooted after the commencement of the Punjab Land Revenue (Amendment) Act, (1) of 1968 from their homes, profession or trade due to any war, aggression, internal disturbance or natural calamity, as the State Government may in public interest, specify in this behalf; together with interest, if any, chargeable and costs incurred in advancing or recovering such loan.

(e) a loan advanced by the State "Government to a scholar under the National loan Scholarship Scheme together with interest, if any, chargeable therein and costs incurred in making or recovering same;

(f) a loan advanced by the Haryana Harijan' Kalyan Nigam to the members of the Scheduled Castes together with

interest, if any chargeable thereon arid costs incurred in making or recovering the same;

(g) loan advanced by the State Government to:-

(i) a student under the Haryana Engineering Education Loan Rule;

(ii) a member of a Scheduled Caste under the rules fo, grant of loan for purchase Evacuee land in Bet and non-Bet areas; or

(iii) a person under the Rules for the grant of loan for repair of houses in urban areas; together with interest, if any, chargeable thereon and costs incurred advancing or recovering the same;

(h) cost of training recoverable by the State Government from a trainee in an Industrial Training Institute or Centre Under the Craftsmen Training Scheme and the expenses incurred for its recovery;

(i) a loan advanced to Ex-servicemen individually or as member cooperative societies from the Special Fund for the Reconstruction and Rehabilitation of Ex-servicemen under various schemes or projects;

(j) sums payable by a person who is surety for the payment of any of the foregoing sums or of any other sum recov as an arrear of land revenue;

(k) loss caused to the Government by its employees though misappropriation;”

(10) His contention therefore is that it is not only under the provisions of the Punjab Land Revenue Act, 1887, that arrears of the land revenue can be recovered, but also, as per Section 98, such recovery, as arrears of land revenue, can be made under the provisions of any other Act, of fees, fines, costs and other charges due.

(11) He submits that therefore, the recovery sought to be made from the petitioner being of licence fee and ancillary charges thereto (including interest and penalty etc.), under the Punjab Excise Act, 1914, the abolition of land revenue in the state of Punjab wouldnot affect the recovery of dues from the petitioner in terms of the Act of 1914.

(12) Mr. Sharma learned senior counsel, counters by submitting

that even clause (a) of Section 98 reads to say that fees, fines, costs and other charges payable under this Act, can only be recoverable, and therefore even though the opening provision of Section 98 refers to any other Act or enactment, that would make no difference *qua* the orders and notices impugned in this petition.

(13) He further submits that in fact, as has been stated in paragraph 14 of the of the petition, even the order passed on the representation filed by the petitioner pursuant to orders passed by this court in CWP No.1824 of 2017, decided on 02.03.2017 (Annexure P-1), (in terms of the orders earlier passed in CWP No.102 of 2017), was never conveyed to the petitioner till immediately before the filing of this petition and there is also therefore a violation of natural justice, as the petitioner firm was therefore deprived of its right to challenge that order passed by the Excise and Taxation Commissioner, Punjab, on 07.09.2017 (Annexure P-4).

(14) It is to be noticed here that in fact no specific ground of challenge is shown to have been raised to the effect in the petition, (as has been pointed out by the learned Senior Deputy Advocate General, Punjab), and only a simple averment has been made to that effect in paragraph 14.

(15) No question of law has also been framed *qua* whether the impugned orders/notices are sustainable or not on the principles of natural justice.

(16) As regards the provisions of the Punjab Excise Act, 1914, under which recovery from the petitioner can be made, Section 60 thereof reads as follows:-

“Section 60. Recovery of dues. - (1) The following moneys namely :-

(a) all excise revenue.

(b) any loss that may accrue, when in consequence of default a grant has been taken under management by the Collector or has been resold by him under Section 39; and

(c) all amounts due to the Government by any person on account of any contract relating to the excise revenue; may be recovered from the person primarily liable to pay the same, or from his surety (if any), by distress and sale of his moveable property or by any other process for the recovery of arrears of land revenue due from land holders or from

farmers of land or their sureties.

(2) When a grant has been taken under management by the Collector or has been resold by him under Section 39 the Collector, may recover in any manner authorised by subsection (1) any money due to the defaulter by any lessee or assignee.

(3) In the event of default by any person licensed or holding a lease under this Act all his distillery, brewery, warehouse or shop premises, fittings or apparatus and all stocks of intoxicants or materials for manufacture of the same held in or upon any distillery, brewery, warehouse or shop premises shall be liable to be attached in satisfaction of any claim for excise revenue or in respect of losses incurred by State Government through such default and to be sold to satisfy such claim which shall be a first charge upon the sale proceeds.”

(17) The term “Excise Revenue” is defined in Section 3(9) thereof as follows:-

3. **Definitions.** - In this Act and the rules made under it unless there is something repugnant in the subject or context

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“(9). **Excise revenue** - “Excise Revenue” means revenue derived or derivable from any payment, duty, fee, tax, confiscation or fine imposed or ordered under the provisions of this Act, or of any other law for time being in force relating to liquor or intoxicating drugs, but does not include a fine imposed by a court of law”

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(18) It is to be specifically observed here that upon query to learned senior counsel for the petitioner by this court, he has fairly admitted that the concerned Excise and Taxation Officer has been notified to be the Assistant Collector, Grade- I, for the purpose of effecting recovery of dues under the Punjab Excise Act, 1914, vide the machinery provisions contained in the Punjab Land Revenue Act, 1887 (by which the recovery is to be effect as arrears of land revenue).

(19) Hence, the recovery sought to be made vide the impugned orders and notices, is one under Section 60 of the Act of 1914, with the

mechanism of recovery being under the provisions of Sections 66, 67,68 and 79 of the Act of 1887.

(20) Consequently, as regards the question of law raised in paragraph 21 of the petition, that once land revenue has been abolished vide the Punjab Land Revenue (Abolition) Act, 1997, whether payment of unpaid arrears of land revenue can be recovered or not, it is answered to the effect that in terms of Section 98 of the Act of 1887, arrears of land revenue can be recovered not only under the provisions of the Act of 1887, but also under the provisions of any other Act or enactment for the time being in force; specifically with regard to recovery of fees, fines, costs and other charges.

(21) Hence the demand raised against the petitioner being under the provisions of the Punjab Excise Act, 1914, and not for recovery of revenue due on account of crops grown on the land etc., strictly for the purpose of the Punjab Land Revenue Act, 1887, the argument is wholly unsustainable.

(22) As regards the contention of learned senior counsel that even clause (a) of Section 98 allows only recovery of fees, fines, costs and other charges under “this Act” (i.e. under the Act of 1887), that is also a contention which is rejected because the phrase “payable under this Act” is in continuation of the phrase “including the village officers' cess”, with no comma or punctuation between the two phrases.

(23) Hence, with there being a comma between the phrase “fees, fines, costs and other charges” and the phrase “the village officers' cess payable under this Act”, the phrase “payable under this Act” would only refer to “the village officers' cess”.

(24) In other words, when Section 98 and clause (a) thereof are read in conjunction with each other, it is obvious that other than sums recoverable as arrears of actual land revenue under the Act of 1887, fees, fines, costs and other charges would also be recoverable as raised under the provisions of any other Act or enactment, (with village officers' cess payable under the Act of 1887, also being so recoverable).

(25) Consequently, the ground of challenge raised to the effect that the impugned orders and notices are not sustainable as land revenue itself has been abolished by the Act of 1997, is categorically rejected.

(26) It is also to be noticed that there is no challenge to the actual demand raised by the respondents, with respect to licence fee, interest and penalty etc., the only challenge being to the orders issued under

Section 66 of the Act of 1887, and the notices issued under Section 79 thereof, i.e. themachinery provisions for the recovery.

(27) Mr. Sharmas' specific contention however is that, as per his instructions, in fact no order raising any such demand was ever conveyed to the petitioner and consequently, with even the order of the Excise and Taxation Commissioner, dated 07.09.2017, never having been conveyed to him, there is also a breach of the principles of natural justice.

(28) He yet very fairly submits that a demand under Section 68 of the Punjab Land Revenue Act, 1887, was duly served upon the petitioner, but such demand only being for the process of recovery of the amount due as arrears of land revenue.

(29) Though it is very difficult to accept that no order under the provisions of the Punjab Excise Act, 1914, would have been passed and conveyed to the petitioner *qua* the demand itself said to be existing against it under such provisions, yet, with Mr. Dhuriwala not having clear instructions in that regard but him obviously also submitting that it could not be that no such order was conveyed to the petitioner (and the petitioner in any case not having made any challenge on that ground in the petition), he would yet take instructions in that regard by tomorrow, as to whether any such orders were passed and served upon the petitioner, and if so, the copies of those orders would be supplied to the court by tomorrow, even by way of a "Whatsapp/e-mail" communication if necessary (as court is being held by video conferencing in this period).

(30) Though otherwise I would agree with learned State counsel with no ground of challenge having been specifically made in the petition that the orders are unsustainable on the grounds of non-compliance of natural justice, yet with it having been stated in paragraph 14 thereof that the order of the Excise and Taxation Commissioner dated 07.09.2017, was never conveyed to the petitioner (as contended), and the date of auction of the petitioners' property stated to be the day after tomorrow, even if counsel for the petitioner is to be allowed to amend the petition in that regard as has been stated by him, hearing in this matter on that question alone, i.e. as to whether any order under the provisions of Section 60 (or any other relevant provision) of the Punjab Excise Act, 1914, was passed and served upon the petitioner or not, is adjourned till tomorrow i.e. 06.05.2021.

(31) It is made clear that at this stage there is absolutely no stay operating in favour of the petitioner.”

(32) Hence, obviously as regards the only ground of challenge he has raised in the petition, to the effect that no recovery as arrears of land revenue can be made by the respondent-State once land revenue itself has been abolished by way of the Act of 1997 (referred to in the order dated 05.05.2021), that issue was already settled categorically by this court, rejecting that contention for the detailed reasons given in the said order.

(33) However, the matter had still been kept pending, as noticed in paragraphs 15/16 of the order dated 05.05.2021, even though there is no specific ground seen to have been taken in the petition as regards the impugned certificates/notices being bad on account of non-service of the notices issued on 04.08.2017/the order dated 07.09.2017/the writ of demand issued under Section 68 of the Act of 1887. A direction had still been given by this court with regard thereto, on 05.05.2021, on the oral contention raised by learned senior counsel for the petitioner, with this being a petition filed under the provisions of Article 226 of the Constitution of India, and therefore whether the principles of natural justice were complied with or not, was considered to be essential to be gone into by this court, which, as per the documents produced by learned State counsel, are seen to have been duly complied with, as would be referred to in detail further ahead (*infra*).

(34) The State having sought further time from this court on 06.05.2021, hearing in the matter was adjourned to 07.05.2021, on which date the following order was passed by a coordinate Bench of this court:-

“This matter is being taken up for hearing through video conferencing due to outbreak of the pandemic, COVID-19. Copy of affidavit dated 06.05.2021 has been circulated on e-mail created for the purpose of video conferencing today. Print out of the same be taken and attached with the file.

It is specifically stated in the abovesaid affidavit, that copy of order dated 07.09.2017 (AnnexureP4) was duly conveyed to the petitioner against proper receipt duly signed by the Manager of the petitioner - firm. Prima facie, keeping in view the detailed order dated 05.05.2021, nothing would

survive in the writ petition, however, learned counsel for the petitioner has vehemently argued that certain issues need to be thrashed out, the matter was heard at length by the co-ordinate Bench on 05.05.2021 and detailed order passed.

Keeping in view the facts and circumstances, it is considered appropriate that this writ petition be placed before the same co-ordinate Bench (Amol Rattan Singh, J.) after obtaining orders from Hon'ble the Chief Justice."

(35) Today, learned State counsel submits that as per the liberty given by this court on 05.05.2021, he had forwarded by way of a 'Whatsapp' communication on 06.05/07.05.2021 itself, copies of notices issued by the Deputy Excise and Commissioner, Amritsar, on 04.08.2017, directing all partners in the petitioner firm to deposit the outstanding license fee etc. due, to the tune of Rs. 4,78,16,023/-, with him pointing to the fact that the said notices were all received by the Manager of the petitioner-firm on 10.08.2017, under his signatures (with the said Manager, i.e. Sukhdev Singh stated to have since unfortunately expired even as per learned senior counsel appearing for the petitioner).

(36) He further submits that therefore, the petitioner never having challenged those notices or having taken any proceedings against deposit of the amount due from it (as Excise Revenue), the petitioner cannot now file the present petition seeking quashing of the recovery proceedings initiated qua such arrears due from it as arrears of land revenue, with this court in any case having rejected the prime and only contention in fact effectively raised in this petition [as regards the recovery being not maintainable with land revenue itself having been abolished by the State vide the Punjab Land Revenue (Abolition) Act, 1997, as has been discussed in detail in the order dated 05.05.2021].

(37) Mr. Sharma, learned senior counsel appearing for the petitioner on the other hand today reiterates the same argument to the effect that land revenue having been abolished in the State, no recovery of the dues alleged to be pending against the petitioner could be made, as arrears of such land revenue.

(38) In addition, he today also submits that since this court had essentially rejected that contention on the ground that Sections 60 and 98 of the Punjab Excise Act, 1914, would entitle the respondents to make the recovery as arrears of land revenue, despite land revenue

itself having been abolished, as a matter of fact the writ of demand issued to the petitioner by the respondents authorities is under Section 68 of the Punjab Land Revenue Act, 1887, and not Section 98 thereof (even though no copy of the said writ of demand has been annexed with the petition).

(39) Learned State counsel, on the other hand, counters the aforesaid argument by submitting that the writ of demand was duly issued under Section 68 of the Act of 1887 as regards the demand itself, but the recovery proceedings are under the provisions of Section 66 (read with Section 98 thereof), even though Section 98 may not have been specifically referred to in the impugned certificates/notices (annexed as Annexures P-5 and P-6 with the petition), with impugned auction notice duly having been issued under Section 79 of the said Act.

(40) Even having considered that argument of learned senior counsel for the petitioner, it is to be again noticed today that Section 68 of the Act of 1887 reads as follows:-

“68. Writ of demand:- A writ of demand may be issued by a Revenue-officer on or after the day following that on which an arrears of land-revenue accrues.”

(41) Thus, it is only a writ of demand that is to be issued by a Revenue officer under Section 68 which admittedly, even as per learned senior counsel, was issued to the petitioner by the respondents.

(42) Obviously, thereafter the recovery is to be made in terms of Section 66 of the Act (reproduced in paragraph 5 of the order dated 05.05.2021), which is a statement of account certified by a Revenue officer to be conclusive proof of the existence of an arrear of land revenue and of the person who is the defaulter (with the Assistant Excise & Taxation Commissioner concerned admittedly having been notified as a Revenue Officer as noticed in paragraph 11 of the order dated 05.05.2021).

(43) Simply because Section 98 of the said Act has not been referred to in the said certificate (as is not required to be referred to in any case in the opinion of this court), that does not mean that the writ of demand could not have been issued as regards the existence of dues from the petitioner which could be recovered as arrears of land revenue, with clause (a) of Section 98 of the Punjab Excise Act specifically enabling the authorities concerned to recover sums due from any person by way of fees/fines/costs/other charges as arrears of

land revenue.

(44) Thus, it is only an enabling provision, with the impugned certificates Annexures P-5 and P-6 having been duly issued in terms of Section 66 of the Act of 1887, and the notices Annexures P-7 and P-8 having been issued in terms of Section 79 thereof, as was required to be done.

(45) Therefore, as regards what has been observed by this court in paragraphs 15 and 16 of its order dated 05.05.2021, the writ of demand issued under Section 68 of the Act of 1887 having been admittedly received and the notices earlier issued seeking recovery of the amount due from the petitioner firm by way of license fee, surplus license fee, additional license fee, L-2A fee, interest and penalty, already having been issued on 04.08.2017 and with those notices also shown to have been received by the late Manager of the petitioner firm, the query raised in paragraph 15 of the said order has been duly answered by the State, in the opinion of this court.

(46) As regards the order dated 07.09.2017 passed by the Excise and Taxation Commissioner never having been conveyed to the petitioner, learned State counsel submits that an affidavit to that effect has been filed by way of email on 07.05.2021 (conveyed to the Reader of the Bench seized of the petition on that date, in view of the short time given by this court), that the said order had also been duly conveyed to the petitioner.

(47) He submits that with court being held by video conference, the affidavit could not be physically handed over to the court, though that could have so been done had there been physical hearing, this being a petition filed under Article 226 of the Constitution of India, with documents also being taken on record in court itself, even by issuance of a writ in the nature of '*certiorari*' by this court to that effect.

(48) That explanation is acceptable to this court in view of the fact that in fact directions had been given by this court on 05.05.2021 to even convey by way of 'Whatsapp' communication, if necessary, any proof of conveyance of the orders concerned to the petitioner.

(49) However, the affidavit referred to by learned State counsel shall be duly placed on record by way of proper application, even though this petition is being disposed of today, also placing on record by way of another affidavit, the notices issued on 04.08.2017 to the partners of the petitioner, showing thereon the receipt thereof by the late Manager of the petitioner firm.

(50) The needful be done within a period of one week from today.

(51) As regards the order dated 07.09.2017, that was passed by the Excise and Taxation Commissioner pursuant to the order of a Division Bench of this court dated 27.02.2017 in CWP No. 102 of 2017 (and 02.03.2017 in CWP No. 1824 of 2017 filed by the petitioner), with the order dated 02.03.2017 reading as follows:-

“This writ petition is similar to the case of M/s Somrass Traders, etc. Vs. State of Punjab, etc., CWP No.102 of 2017, which we disposed of by a separate order and judgment dated 27.02.2017. This writ petition is also disposed of in the same terms.

2. The petitioners shall, however, be entitled to operate the license(s) subject to their depositing the entire dues for the entire period by 09.03.2017 or furnishing security in lieu thereof to the satisfaction of the authorities. The respondents shall be entitled to enforce the security at any time after 31.03.2017 subject to any interim orders being passed by the authorities or by a Court of competent jurisdiction in proceedings that the petitioners may adopt.”

(52) Thus, the petitioner had been allowed to operate the license issued to it, subject to depositing the entire dues for the entire period in question by 09.03.2017, or by furnishing security in lieu thereof to the satisfaction of the authority concerned, with the authorities entitled to also enforce the security after 31.03.2017.

(53) Today, upon query, Mr. Sharma learned senior counsel for the petitioner, very fairly submits that in fact the land which is now being sold to recover the amount dues as land revenue, was furnished by way of security by the petitioner in terms of the aforesaid order.

(54) It is also to be observed here that it would not be acceptable to this court that after the aforesaid order had been passed by this court and an order dated 07.09.2017 had been passed thereafter by the Excise and Taxation Commissioner, expressing his inability to pass any order on merits for lack of jurisdiction, that the petitioner would not have thereafter even approached this court by way of either writ proceedings or contempt proceedings, even to state that the order of this court dated 02.03.2017 had not been complied with.

(55) Therefore, with in any case the only actual ground of challenge in this petition, even as per learned senior counsel for the petitioner, being that no dues can be recovered as arrears of land revenue after the Act of 1997 had been passed, and that argument having already been rejected vide the detailed order dated 05.05.2021; there would be no reason to allow this petition.

(56) That being so, for the detailed reasons given in the said order dated 05.05.2021, and as stated hereinabove today, I see no ground to entertain this petition, which is consequently dismissed.

Payel Mehta