

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

CWP-13777-2015

Date of decision:- 13.07.2015

M/s Komal Metal Works (Regd.), Ludhiana

...Petitioner

Versus

State of Punjab and another

...Respondents

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Mr. Rakesh Bhatia, Advocate,
for the petitioner.

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S.J. VAZIFDAR, A.C.J. (ORAL)

There is no warrant for interfering with the matter at this stage. The draft assessment order at the end granted the petitioner a final opportunity to appear on 26.11.2014. The same also states that non-appearance would confirm that the petitioner has nothing to prove and that the matter would be decided on the basis that the amount disallowed by the designated officer was correct. It is not necessary to go into the dispute as to whether the petitioner actually attended the hearing or not.

2. We are informed that a final order has not been passed pursuant to the above communication.

3. In these circumstances, the writ petition is disposed of by directing the petitioner to appear before the Excise and Taxation Officer-cum-Designated Officer, Ludhiana-II on 17.07.2015 at 10.00 AM and thereafter as directed by the said officer.

4. The contentions on merits shall be raised before the said officer.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

13.07.2015

Amodh