

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

(1)

**CWP No.16308 of 2015
Date of Decision: 06.10.2015**

M/s Amar Nath Aggarwal Investments (P) Ltd., Panchkula

.....Petitioner

Versus

The State of Haryana & others

....Respondents

(2)

CWP No.16409 of 2015

M/s Amar Nath Aggarwal Investments (P) Ltd., Panchkula

.....Petitioner

Versus

The State of Haryana & others

....Respondents

(3)

CWP No.17083 of 2015

M/s Indcon Projects & Equipments Ltd., Faridabad

.....Petitioner

Versus

The State of Haryana & others

....Respondents

(4)

CWP No.18045 of 2015

Navin Techno Projects, Faridabad

.....Petitioner

Versus

The State of Haryana & others

....Respondents

**CORAM: HON'BLE MR. JUSTICE RAJIVE BHALLA
HON'BLE MRS. JUSTICE REKHA MITTAL**

Present: Mr. Sandeep Goyal, Advocate for the petitioner
(CWP No.16308 and 16409 of 2015).

Mr. Rajiv Agnihotri, Advocate for the petitioner
(CWP No.17083 and 18045 of 2015).

Ms. Tanisha Peshawaria, DAG, Haryana.

RAJIVE BHALLA, J (ORAL)

By way of this order, we shall dispose of above mentioned four writ petitions as they involve adjudication and answer to the same facts and questions of law.

For the sake of convenience, the facts are being taken from CWP No.16308 of 2015.

The petitioner herein challenges order dated 30.04.2015, revising assessment orders by exercising power, under Section 34 of the Haryana Value Added Tax Act, 2003.

Counsel for the State of Haryana submits that she has instructions to state that the impugned order may be set aside so as to enable the petitioner to raise objections, if any, before the Revisional Authority.

In view of the statement made by counsel for the State of Haryana, the writ petitions are allowed, the impugned orders are set aside and the matter is restored to the Deputy Excise and Taxation Commissioner-cum-Revisional Authority, Panchkula/Faridabad, for adjudication afresh and in accordance with law, after considering the objections, if any, raised by the petitioner. As one of the questions raised before us is the legality of power conferred upon the Revisional Authority, the Authority shall while deciding the matter consider the objection if raised and record its opinion

thereon.

Parties are directed to appear before the
Revisional Authority on 30.10.2015.

**[RAJIVE BHALLA]
JUDGE**

06.10.2015
Vinay

**[REKHA MITTAL]
JUDGE**