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

CWP No.17258 of 2015.
Decided on:-04.11.2015.

M/s Laxmi Sadan.

.........Petitioner.

Versus

State of Haryana and others

.........Respondents.

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE HARI PAL VERMA.

1. Whether reporters of local newspapers may be allowed to see judgment?
2. To be referred to reporters or not?
3. Whether the judgment should be reported in the Digest?

Present:- Mr. Jagmohan Bansal, Advocate
for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana with
Mr. Saurabh Mago, AAG, Haryana.

AJAY KUMAR MITTAL, J. (ORAL)

1. The petitioner has approached this Court under Articles 226 and 227 of the Constitution of India, seeking quashing of order dated 16.7.2015 (Annexure P-11) passed by Joint Excise and Taxation Commissioner (Appeals), Faridabad to the extent the First Appellate Authority has upheld levy of luxury tax even though the matter has been remanded.

2. On September 14, 2015, learned State counsel had stated that vide order dated 16.7.2015 (Annexure P-11), the Joint Excise & Taxation Commissioner (Appeals), Faridabad had remanded the case to the Assessing Authority to pass fresh orders for which the assessee had been directed to appear along with the regular account books and requisite documents. It was further submitted that a fresh order shall be passed.

3. Today, learned State counsel has produced two orders dated 2.11.2015 passed by the Excise and Taxation Officer-cum-Assessing Authority, Rewari for the assessment years 2012-13 (remand case) and 2013-14 (remand case). The same are taken on record.

4. In view thereof, learned counsel for the petitioner has submitted that since the petitioner has remedy of appeal to challenge the orders dated 2.11.2015, the petitioner shall avail the said remedy. However, he has submitted that after the remand of the case, the Excise and Taxation Officer-cum-Assessing Authority, Rewari had recorded the statements of sixteen persons during the course of enquiry. He has prayed that the respondent may be directed to supply the copies of those statements.

5. Accordingly, while disposing of the present writ petition as infructuous with liberty to the petitioner to challenge the assessment orders dated 2.11.2015 passed by the Excise and Taxation Officer-cum-Assessing Authority, Rewari for the assessment years 2012-13 (remand case) and 2013-14 (remand case), the respondent is directed to supply the copies of

statements of sixteen persons so recorded during the course of enquiry to the petitioner, within a period of 15 days from today.

(AJAY KUMAR MITTAL)
JUDGE

(HARI PAL VERMA)
JUDGE

November 04, 2015
Yag Dutt