

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Civil Writ Petition No.26092 of 2014
Date of Order: 05.02.2015

M/s Maneesh Pharmaceuticals Ltd., Industrial Area,
Phase-8B, Mohali

..Petitioner

Versus

The State of Punjab and others.

..Respondents

CORAM: HON'BLE MR. JUSTICE RAJIVE BHALLA
HON'BLE MR. JUSTICE B.S.WALIA.

Present: Mr. Avneesh Jhingan, Advocate,
for the petitioner.

Ms. Radhika Suri, Addl. A.G., Punjab
for the respondents.

RAJIVE BHALLA, J (Oral)

The petitioner, impugns validity of Section 62(5) of the Punjab VAT Act, 2005 (hereinafter to be referred as 'the Act'). Counsel for the petitioner states that he will give up challenge to the vires of Section 62(5) of the Act, if the State is ready to re-examine the declaration forms, which the petitioner could not produce before the Assessing Officer.

Counsel for the State of Punjab submits that she has instructions to state that in case the petitioner produces the declaration forms and documentation to the satisfaction of the Assessing Officer, within one month, the declaration forms and documentation shall be re-considered and in case it is so required, a fresh assessment order would be passed, in accordance with law.

We have heard counsel for the parties and in view of the statements made by counsel for the parties, dispose of the writ petition by setting aside the impugned orders and restoring the matter to the Assessing Officer. The petitioner is granted a month's time to produce relevant declaration forms/documentation, which shall be re-considered by the Assessing Officer, while passing a fresh order.

In case, the petitioner does not file the requisite declaration forms/documentation, within one month, the original assessment order shall come into effect, forthwith.

(RAJIVE BHALLA)
JUDGE

February 05, 2015
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(B.S.WALIA)
JUDGE