IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Civil Writ Petition No.8921 of 2014
Date of Order: 05.02.2015

M/s Rajdhani Sales, Industrial Area-B, Ludhiana.

..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 challenges the vires of Section 62(5) of the Punjab VAT Act, 2005 (hereinafter to be referred as 'the Act'). Counsel for the petitioner states that he has instructions to state that in case the State is ready to re-examine input tax credit disallowed for failure to produce purchase invoices and account books, the petitioner is ready to deposit Rs.4,83,090/-, the tax levied for purchase from M/s Jai Laxmi Agro Industries.

Counsel for the State of Punjab submits that she has instructions to state that in case the petitioner deposits Rs.4,83,090/-, the Assessing Officer shall re-examine the petitioner's claim, for entitlement to the input tax credit, provided the petitioner produces all relevant purchase invoices/documents, within one month.

We have heard counsel for the parties and in view of the statement 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, to examine the petitioner's claim for input tax credit, afresh and in accordance with law, but only if the petitioner produces all relevant purchase invoices/documents etc., within one month.

In case, the petitioner does not produce the relevant purchase invoices/documents, within one month, the original assessment order shall come into effect, forthwith. The order so passed is, however, subject to the petitioner's depositing Rs.4,83,090/- within three weeks from today.

(RAJIVE BHALLA)
JUDGE

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