IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

VATAP No. 176 of 2014
Date of Decision:- 11.05.2015

M/s. D.D. International (INC), Karnal ......Petitioner(s)

vs.

The State of Haryana ......Respondent(s)

AND

VATAP No. 8 of 2015 (O & M)
Date of Decision:- 11.05.2015

M/s. D.D. International (INC), Karnal ......Petitioner(s)

vs.

The State of Haryana ......Respondent(s)

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

HON'BLE MR. JUSTICE G.S.SANDHAWALIA

Present:- Mr. Avneesh Jhingan, Advocate, for the appellant.

Ms. Mamta Singla Talwar, AAG, Haryana.

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

This is an appeal against the order of the Haryana Tax Tribunal, Chandigarh dated 24.04.2009 disposing of the appellant's appeal against the order of the revisional authority. The appeal is admitted on the following substantial questions of law:-

> *"(i) Whether in the facts and circumstances of the case, the Tribunal erred in not adjudicating the ground raised in appeal and pressed at the time of hearing?*
>
> *(ii) Whether in the facts and circumstances of the case, the Tribunal ought to have decided the amended ground of appeal as the same was taken on*

record?

(iii) Whether in the facts and circumstances of the case, the Tribunal was duty bound while disposing of the appeal to either way adjudicate the grounds raised and pressed and the amended grounds?"

The Tribunal refrained from deciding the issue on two grounds. Firstly, the Tribunal held that no reasons were elaborated in the grounds of appeal.

Strictly speaking, it was not necessary to give elaborate reasons in the grounds of appeal. So long the ground of appeal is pleaded, the appellant would be entitled to raise all contentions in support thereof based on the record before the Appellate Authority.

Secondly, the Tribunal also refrained from deciding the question on the basis that the ground had not been raised at all.

It was observed that the amended grounds were not on record. There was an inadvertent error. The amended grounds had been furnished to the department. The same were, however, annexed with the proceedings in the appeal filed under the Central Sales Tax Act, 1956 although they ought to have been annexed in the proceedings under the Haryana Value Added Tax Act, 2003. That was an error on the part of the department of the Tribunal itself. Even if it was not, it would make no difference.

The questions of law are, therefore, decided in favour of the appellant/assessee. The Tribunal shall hear the matter and pass a fresh order after considering all the points including the point raised in the amendment. The appeal is accordingly disposed of.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

11.05.2015 **(G.S. SANDHAWALIA)**
shivani **JUDGE**