IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

VAT Appeal No. 257 of 2014 (O&M)
Date of Decision: 07.04.2015

M/s Shree Khatu Shyam Polyweave P. Ltd. Sampla, Rohtak.	vs.	State of Haryana and others
…Appellant		…Respondents

CORAM: HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S.SANDHAWALIA

Present: Mr. Rajiv Agnihotri, Advocate for the appellant

..

S.J.VAZIFDAR, ACTING CHIEF JUSTICE (Oral)

CM No. 27590-CII of 2014

Notice.

Ms. Mamta Singal Talwar, Assistant Advocate General, Haryana accepts notice on behalf of the respondents.

In view of what is stated in the application for condonation of delay, it appears that there was some communication gap between the appellant and the Advocate.

In the circumstances, the delay of 177 days in filing the appeal is condoned. Application stands disposed of.

VAT Appeal No. 257 of 2014 (O&M)

The appeal is admitted on the following substantial question of law:-

"i) Whether in the facts and circumstances of the present case, HDPE/PP Woven Fabric is "Artificial silk" and therefore falls within the ambit of Entry 51 of Schedule B of Haryana VAT Act, 2003?"

2. The question has been answered in favour of the appellant by the judgment of a Division Bench of this Court dated 14.05.2014 in VAT Appeal No. 134 of 2013 ***(M/s A.R.Plastic P. Ltd. Gurgaon Road, Jhajjar v. State of Haryana and others).***

3. The appeal is disposed of by holding that HDPE woven fabric falls within entry 51 of Schedule B of Haryana VAT Act, 2003 and is exempted from payment of tax.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

07.04.2015
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(G.S. SANDHAWALIA)
JUDGE