IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Date of Decision: 10.03.2015

1. **VATAP No. 74 of 2014**

M/s Delton Cables Ltd. ..Appellant

versus

State of Haryana and others ..Respondents

2. **VATAP No. 75 of 2014**

M/s Delton Cables Ltd. ..Appellant

versus

State of Haryana and others ..Respondents

3. **VATAP No. 90 of 2014**

M/s Delton Cables Ltd. ..Appellant

versus

State of Haryana and others ..Respondents

4. **VATAP No. 94 of 2014**

M/s Delton Cables Ltd. ..Appellant.

versus

State of Haryana and others ..Respondents

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

Present : Mr. Rajiv Agnihotri, Advocate, for the appellant.
Ms. Mamta Singhal Talwar, Assistant Advocate General,
Haryana, for the respondents.

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

The main issue in these appeals being same, we dispose of the appeals by this common order and judgment.

2. We for our convenience refer the facts in appeal No. 74 of 2014.

3. The assessment order was passed on 09.02.2012. The appellant filed an appeal against the same contending inter-alia that it ought to be permitted to produce further ‘C’ Forms obtained by it. By an order dated 14.12.2012 passed by the First Appellant Authority, the appellant was permitted to produce before the Assessing Officer ‘C’ Forms available with the appellant. The matter was accordingly remanded to the Assessing Officer to pass a fresh assessment order after taking into consideration the further ‘C’ Forms.

4. The appellant challenged this order before the Tribunal contending that it ought to be permitted to produce the further ‘C’ Forms that may be available to it in future. The Tribunal dismissed the application inter-alia on the ground that a prayer for the same had not been made before the First Appellant Authority. It is against this order dated 14.11.2013 that the present appeal has been filed by the appellant.

5. It is not contended that further ‘C’ Forms cannot be relied upon. There indeed must be some limit to the time by which an assessee ought to produce the ‘C’ Forms before the Assessing Officer. Learned counsel appearing on behalf of the appellant states that he will not seek any further time for production of ‘C’ Forms and that the fresh assessment orders may be passed after taking into consideration the further ‘C’ Forms which are now available with the appellant and that may be filed by the appellant within one week from today. The ends of justice would be met by giving the appellant one more opportunity to furnish the additional ‘C’ Forms.

6. Accordingly, we set-aside the impugned order and judgment of the Tribunal and permit the appellant to produce further ‘C’ Forms latest by 17.03.2015. The Assessing Officer shall pass a fresh assessment order after taking into consideration the ‘C’ Forms that may be furnished upto and including 17.03.2015. The undertaking not to seek further time to produce ‘C’ Forms is accepted.

All the appeals are disposed of in the same terms.

(S.J.VAZIFDAR)
ACTING CHIEF JUSTICE

10.03.2015 (G.S.SANDHAWALIA)
‘ravinder’ JUDGE