**IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**

**(1) VAT appeal No.91 of 2014**
**Date of Order: 23.01.2015**

**State of Punjab and another**

**..Appellants**

**Versus**

**M/s Ocean Metal Pvt. Ltd.**

**..Respondent**

**(2) VAT Appeal No.103 of 2014**

**State of Punjab and others**

**...Appellants**

**Versus**

**M/s Ocean Metal Pvt. Ltd., Faridkot.**

**..Respondent**

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

**Present: Mr. Jagmohan Bansal, Addl.A.G.,Punjab for the appellant.**

**RAJIVE BHALLA, J (Oral)**

***C.M.No.14742-CII of 2014***
***C.M.No.16606-CII of 2014***

Allowed as prayed for.

***C.M.Nos.14743-44-CII of 2014***
***C.M.Nos.16607-08-CII of 2014 &***
***Main Appeals***

By way of this order, we shall decide VAT Appeal Nos.91 of 2014 and 103 of 2014, as they pertain to the same assessee and the same dispute but relate to different assessment years.

Counsel for the appellant submits that, though, the Tribunal has remanded the matter, the case as set up by the revenue was not that the black pipes are not glavanized pipes but that the transaction is a mere paper transaction. The Tribunal has misdirected its consideration as while remanding the case, should have left the entire matter open for adjudication by the Assessing Officer.

We have heard counsel for the appellant and perused the impugned orders, passed by the VAT Tribunal.

Apart from the fact that the appeal is barred by limitation, a due consideration of the arguments and the impugned orders, reveals that the Tribunal has after recording an opinion as to the nature of the pipes, remitted the matter to the assessing authority to examine the nature of the transactions. A relevant extract from the order reads as follows:-

> "During the course of arguments in a bid to rebut the contents of the above mentioned letter, the Ld. Counsel for the appellant has produced certain documents, which are required to be examined by the Designated Officer. As such, de novo assessment is required in this case. If during such assessment, it transpires that the goods have not been exported, then the assessee would be entitled to furnish 'C' forms and the assessment shall be framed by taking into consideration such forms. If as per the documents produced today, it turns out that

the goods have been exported against 'H' form, then that fact has to be given due consideration.

In view of the above circumstances, the impugned orders are set-aside and this matter is remanded back to the Designated Officer, Faridkot for framing fresh assessment in accordance with law as also in the light of the observations recorded hereinbefore, within two months from the date of receipt of the certified copy of this order. The appellant-assessee is directed to produce the documents before the Designated Officer."

The Tribunal already having remitted the matter for examining the nature of the transaction, we find no force in the appellants' contentions and no reason to entertain the appeals, which are accordingly dismissed.

**(RAJIVE BHALLA)**
**JUDGE**

**January 23, 2015** **(B.S.WALIA)**
**nt** **JUDGE**