

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

**GSTR No.23 of 1990 (O&M)
Date of Decision: 20.09.2016**

M/s Jagson & Co., Jalandhar

.....Petitioner

Versus

State of Punjab

....Respondent

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE DARSHAN SINGH**

Present: None for the petitioner.

Mr. Jagmohan Bansal, Addl. A.G., Punjab.

RAJESH BINDAL, J

The Sales Tax Tribunal, Punjab, had referred the following question of law arising out of the order passed by the Tribunal in Appeal No.270 of 1985-86 for the assessment year 1981-82, to this Court for its opinion:-

"Whether the Leather Sheets, produced by the applicant are covered by entry (iii) of Sec.14 of the Central Sales Tax Act so as to attract a tax at the rate of 2% or are to be treated as general goods."

When the petition was listed on 21.03.2016, as none appeared for the parties, notices were directed to be issued to the parties for 16.05.2016. The service was complete for the next date of hearing. Even on that date, none appeared for the parties. Today as well, the

petitioner is not represented.

As none is present on behalf of the petitioner to assist the Court, the question referred by the Tribunal is returned unanswered.

The reference stands disposed of accordingly.

[RAJESH BINDAL]
JUDGE

[DARSHAN SINGH]
JUDGE

20.09.2016
Vinay

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No