IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

C.W.P. No. 17712 of 2001 (O&M)

Date of decision: 26.7.2016

M/s Radha Swami Cement Agency .. Petitioner

vs

The Sales Tax Tribunal Haryana and others .. Respondents

Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Harinder Singh Sidhu

Present: Mr. Balbir Singh, Advocate, for the petitioner.

Ms. Mamta Singla Talwar, Deputy Advocate General, Haryana.

Rajesh Bindal, J.

Challenge in the present petition is to the order passed by the Sales Tax Tribunal, Haryana, (for short, 'the Tribunal') (Annexure P-3) vide which penalty of ₹ 29,225/- imposed on the petitioner under Section 37(6) of the Haryana General Sales Tax Act, 1973, was upheld.

A perusal of the order passed by the Tribunal shows that the documents produced at the time of detention of goods did not match with the documents produced later on. The finding to that effect has been recorded by the Tribunal in the concluding para in its order dated 29.5.2001, which is extracted below:-

> "I have considered the matter carefully and have also seen the facts on record and the original bill book. I myself found that the cash memo did not tally with the original bill book. Since the dealer has used duplicate set of cash memos to evade tax, he has rightly been penalised under

Section 37(6) of the Haryana General Sales Tax Act, 1973. I, therefore, find no legality or impropriety in the orders of the lower authorities and accordingly reject the present appeal."

Considering the aforesaid facts recorded by the Tribunal in the impugned order, we did not find any reason to interfere in the present petition. The same is accordingly dismissed.

(Rajesh Bindal)
Judge

26.7.2016
vs

(Harinder Singh Sidhu)
Judge

Whether speaking/ reasoned Yes/No

Whether Reportable Yes/No