IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 4730 of 1998 (O&M)
Date of Decision: 09.08.2016

M/s Aay Ess Silk Mills

.......Petitioner

Versus

The State of Punjab and others ......Respondents

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU

Present: Mr. Fateh Saini, Advocate for
Mr. Vikram Jain, Advocate
for the petitioner.

Mr. Piyush Bansal, DAG Punjab.

RAJESH BINDAL,J.

The petitioner has filed the present petition for a direction to the respondents not to charge tax on the purchase of Yarn from the petitioner which was an exempted unit under the provisions of Section 30-A of the Punjab General Sales Tax Act, 1948 and the rules framed thereunder.

The stage of tax of Yarn was changed from last stage to first stage.

The petitioner has already paid the tax to the selling dealer which in turn has been deposited the same with the State. The prayer made in the present petition that the tax already deposited with the State be refunded to the petitioner, cannot be granted.

Dismissed.

(RAJESH BINDAL)
JUDGE

(HARINDER SINGH SIDHU)
JUDGE

09.08.2016
reema

Whether speaking/reasoned Yes/No

Whether Reportable: Yes/No