IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

CWP No.1347 of 2007 (O&M)
Date of Decision: 19.08.2016

M/s Shree Hans Woollen Mills .....Petitioner

Versus

State of Punjab & others ....Respondents

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

Present: None for the petitioner.

Mr. Piyush Bansal, DAG, Punjab.

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RAJESH BINDAL, J

The petitioner has approached this Court challenging the order dated 27.09.2004 (Annexure P-1) passed by the Revisional Authority, order dated 17.08.2006 (Annexure P-3) passed by the Value Added Tax Tribunal, Punjab (for short "the Tribunal") and consequent recovery/demand notice dated 24.12.2006 (Annexure P-4).

When the case was taken up for hearing, none appeared on behalf of the petitioner despite intimation.

The only plea raised by the petitioner in the petition is that the assessment of the petitioner for the assessment year 1992-93 was framed by the assessing authority on 23.05.1996. The matter was thereafter taken up for *suo moto* revision under Section 21(1) of the Punjab General Sales Tax Act, 1948 (fort short "the Act") and the Revisional Authority passed the order on 27.09.2004. The same was challenged in the appeal before the Tribunal. Praying for quashing of the aforesaid order, the reliance was placed on the Division Bench judgment of this Court in CWP No.15477 of 2006 titled as M/s **The Bathinda District Co-Operative Milk Producer's Union Limited, Bathinda Vs. The State of Punjab & ors.**, decided on 22.12.2006.

Learned counsel for the State did not dispute the fact that the aforesaid Division Bench judgment of this Court was upheld by Hon'ble the Supreme Court in ***State of Punjab & ors. Vs. Bathinda District Coop. Milk P. Union Limited, (2007) 10 VST 180***, and Hon'ble the Supreme Court opined that the upper limit for revision of the order passed by the assessing authority while exercising powers under Section 21 of the Act is five years.

After hearing learned State counsel and considering the submission noticed above, we find that in the case in hand, the order of assessment was passed by the assessing authority on 23.05.1996 and the revisional order was passed on 27.09.2004 nearly eight years thereafter, hence, the same deserves to be quashed being beyond the period of five years from the date of assessment order.

For the reasons mentioned above, the writ petition is allowed. Order dated 27.09.2004 (Annexure P-1) passed by the

Revisional Authority, order dated 17.08.2006 (Annexure P-3) passed by the Tribunal and consequently recovery/demand notice dated 24.12.2006 (Annexure P-4), are quashed.

[RAJESH BINDAL]
JUDGE

[DARSHAN SINGH]
JUDGE

19.08.2016
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Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No