IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.19792 of 2006 (O&M)
Date of decision: 22.11.2016

M/s Raunaq Enterprises, Ferozepur Road, Ludhiana .. Petitioner

vs.

State of Punjab and anr. .. Respondents

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

Present:- None for the petitioner.
Mr. Jagmohan Bansal, Addl. A.G., Punjab

Rajesh Bindal, J.

The case was taken up for regular hearing on 25.10.2016, 03.11.2016, 04.11.2016, 07.11.2016, 09.11.2016, 17.11.2016, 18.11.2016 and 21.11.2016, however, no one appeared on behalf of the petitioner. Even today, the position is same.

In the present petition, the challenge has been made to the order dated 21.11.2003(Annexure P-1) passed by the Revisional Authority in exercise of powers conferred under Section 21(1) of the Punjab General Sales Tax Act, 1948 (for short 'the Act'). The assessment of the petitioner for the year 1992-93 was framed by the Assessing Authority vide order dated 04.03.1999. Notice for revision of the order was issued in June 2001 (no specific date is available on record) for 02.07.2001. Even the revisional order was passed on 21.11.2003. The writ petition was got admitted while referring to CWP No.950 of 2006 involving issue with regard to issuance of notice for revision after inordinate delay.

The Hon'ble Supreme Court in ***State of Punjab & Ors. vs. Bhatinda District Coop. Milk. P. Union Ltd. 2007(11) SCC 363*** opined that issuance of notice for revision under Section 21(1) of the Act after a period

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of five years from the date of assessment,would be unreasonable. However, as is available on record in the present case, notice for revision of the order was issued to the petitioner merely two years after framing of assessment and even the order in question has been passed within less than five years of the passing of assessment.

Considering the law laid down by Hon'ble the Supreme Court in ***Bhatinda District Coop. Milk P. Union Ltd.'s case (supra),*** prima facie we do not find any merit in the petition. However, as none has appeared on behalf of the petitioner, the petition is dismissed for non-prosecution.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

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Whether speaking/reasoned Yes/No
Whether Reportable: Yes/No

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