IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CWP No. 13786 of 2011 (O&M)
Date of decision: 16.05.2016

M/s Wooltex, Panipat

...Petitioner

Vs.

State of Haryana & Others **...Respondents**

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE RAJ RAHUL GARG

Present : Mr. Avneesh Jhingan, Advocate
for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

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AJAY KUMAR MITTAL, J. (Oral)

1. The petitioner is a partnership firm manufacturing yarns and fabrics and is registered under the Haryana Value Added Tax Act, 2003 as also under the Central Sales Tax Act, 1956.

2. For the assessment year 2006-07, the petitioner filed all the returns and also deposited the tax due and claimed input tax credit on its purchases. However, in final assessment, the assessing authority disallowed the input tax credit for want of submission of declaration Form C-4 and statutory documents. Against assessment order dated 08.03.2010 (Annexure P-1), an appeal carried to the Joint Excise & Taxation Commissioner (Appeals), Rohtak was dismissed on 06.10.2010. The Tribunal while partially allowing the appeal rejected the claim of the petitioner on account of input tax credit relying upon its decision in the case ***M/s Vijay Cottex Ltd., Panipat vs. State of Haryana*** (STA No. 597 of 2010-11) which was decided on 04.07.2011.

3. The order of the Tribunal declining to grant benefit of input tax credit for want of Form C-4 and documents while partially allowing the

appeal, has been challenged in this writ petition.

4. Learned counsel for the petitioner submitted that the decision of the Tribunal in ***M/s Vijay Cottex Ltd., Panipat*** (supra) was assailed in this Court in CWP No. 13789 of 2011 wherein while disposing of the writ petition on 19.12.2013, the assessing officer was directed to redetermine the tax liability by taking into consideration Form C-4 which the assessee was granted opportunity to produce before him. Further reliance was placed upon the judgment passed by this Court in ***CWP No. 15553 of 2011*** titled as ***M/s Jai Hanuman Stone Crushing Mills, Bhiwani vs. The State of Haryana and others*** decided on 19.12.2013.

5. On the other hand, learned State counsel submitted that the petitioner was negligent in not producing Form C-4 and in such a situation, the opportunity should not be granted to produce the same.

6. After hearing learned counsel for the parties, we find that the Tribunal had decided the issue primarily replying upon its own order passed in ***M/s Vijay Cottex Ltd., Panipat*** (supra) for declining the claim of input tax credit for non production of tax invoices and certificates in Form C-4 before the assessing authority. The case of ***M/s Vijay Cottex Ltd., Panipat*** (supra) was disposed of by permitting the assessee to produce Form VAT C-4 before the assessing authority who was directed to decide the same afresh in accordance with law.

7. Accordingly, this writ petition is disposed of in the same terms as in CWP No. 13789 of 2011 decided on 19.12.2013.

(AJAY KUMAR MITTAL)
JUDGE

(RAJ RAHUL GARG)
JUDGE

May 16, 2016
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