IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 11390 of 2016

Date of Decision: 1.6.2016

M/s Goyal Trading Co., Barnala

....Petitioner.

Versus

The State of Punjab and others

...Respondents.

1. Whether the Reporters of the local papers may be allowed to see the judgment?
2. To be referred to the Reporters or not?
3. Whether the judgment should be reported in the Digest?

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

PRESENT: Mr. Sandeep Goyal, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. In this writ petition filed under Article 226 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of Mandamus directing respondents No.2 and 3 to return back the documents seized by them during the course of inspection carried out under Section 46 of the Punjab Value Added Tax Act, 2005 (in short "the Act").

2. The petitioner is a dealer registered under the Act as well as Central Sales Tax Act, 1956 having TIN No. 033510068073. It is engaged in the business of trading of lubricants, oil and engine spare parts. The business premises of the petitioner were inspected by the

Sales Tax Officials on 12.10.2015 and certain documents including purchase bills, cheques received from its purchasers and certain other loose slips for verification were impugned and the statement dated 12.10.2015 (Annexure P-1) was recorded at the spot. In pursuance thereto, the petitioner appeared before respondent No.2 along with the books of account for verification of the impounded documents and submitted the trading account (Annexure P-2 Colly) for the period ending 30.9.2015 as well as till the date of inspection to respondent No.2. The petitioner received a notice dated 27.11.2015 (Annexure P-3) issued by respondent No.2 for framing provisional assessment under Section 30 of the Act for the period from 1.4.2015 to 30.9.2015. In response to the notice, Annexure P-3, the petitioner went to respondent No.2 who was not present in the office and, therefore, the proceedings could not take place. However, the Inspector on duty refused to acknowledge the presence of the petitioner and adjourned the case. Thereafter, the petitioner sent a letter dated 7.12.2015 (Annexure P-4) by e-mail to respondent No.2. The petitioner vide letter, Annexure P-5, replied to the show cause notice, Annexure P-3 pleading that the purchases for the period 1.10.2015 to 12.10.2015 had been ignored by the sales tax officials and, therefore, there was no different in the stock. The notices (Annexure P-6 Colly) were issued to the petitioner for imposing penalty under Section 56 of the Act. Thereafter, the petitioner sent a letter dated 7.5.2016 (Annexure P-7) to respondent No.2 for returning the original documents impounded during the inspection, but no response has been received till date. Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has sent a letter dated

7.5.2016 (Annexure P-7) to respondent No.2, but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, perusing the present petition and without expressing any opinion on the merits of the case, we dispose of the present petition by directing respondent No.2 to take a decision on the letter dated 7.5.2016 (Annexure P-7), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of two weeks from the date of receipt of certified copy of the order.

(AJAY KUMAR MITTAL)
JUDGE

June 1, 2016 **(RAJ RAHUL GARG)**
gbs **JUDGE**