

**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

**CWP No.11671 of 2016
Date of Decision: 03.10.2016**

The Arainpura Coop. Transport Society Ltd.

.....Petitioner

Versus

The Excise and Taxation Commissioner, Haryana & others

....Respondents

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

Present: Mr. Raj Kaushik, Advocate for the petitioner.

RAJESH BINDAL, J

The petitioner has filed the present petition impugning the orders dated 13.01.2016 (Annexure P-16), 30.06.2015 communicated vide Endst. dated 21.09.2015 (Annexure P-15) and dated 07.11.2013 (Annexure P-14).

The claim made by the petitioner seeking exemption from payment of passenger tax from 09.09.2007 to November, 2012, has been rejected by the authorities. The case set up by the petitioner was that during this period registration certification of the bus in question was cancelled as a result, the bus could not be plied, hence, no passenger tax was payable. However, a perusal of the order passed by the Assistant Excise & Taxation Officer (P.G.T.), it is evident that in the Balance Sheet produced by the petitioner for the year 2007-08 and 2008-09 duly verified by the Accounts Officer of the Samities, the petitioner had shown amount received on account of sale of tickets to the tune of ₹

1,77,590/- and ₹ 8,40,533/-, respectively, for two years. The bills for purchase of diesel and repair of the bus for this period were also evident from the accounts. This clearly established that during part of the period for which the petitioner was claiming exemption from payment of passenger tax on the ground that the bus was not being plied, the claim was found to be factually incorrect.

Considering the aforesaid facts, no case was made out for grant of exemption from payment of passenger tax. Once the claim set up by the petitioner was found to be false for part of the period he claimed exemption, there is no illegality in the order passed by the authorities.

Dismissed.

[RAJESH BINDAL]
JUDGE

03.10.2016
Vinay

[DARSHAN SINGH]
JUDGE

Whether speaking/reasoned

Yes/No

Whether reportable

Yes/No