

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

CWP No. 13682 OF 2015 (O&M)

Date of decision: 23.08.2016

Godrej Properties Ltd.

.. Petitioner

vs.

State of Haryana and ors.

.. Respondents

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

Present:- Mr. Akshay Bhan, Sr. Advocate with
 Mr. Alok Mittal, Advocate and
 Mr. Amar Pratap Singh, Advocate
 for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana

Rajesh Bindal, J.

The petitioner approached this Court challenging the assessment order dated 31.03.2015 passed against the petitioner treating it to be a dealer who had opted for payment of tax on lump sum basis.

The case set up by the petitioner is that the petitioner never opted for payment of tax on lump sum basis, rather wanted to get itself assessed as a regular dealer.

The fair stand taken by the respondents in affidavit dated 16/17.08.2016 is that the petitioner was wrongly assessed as a dealer, who opted for payment of tax on lump sum basis while relying on an application dated 19.02.2011, which was not found to be a genuine document lateron. It is further stated in the affidavit that the impugned order be quashed and the case be remitted back to the Assessing Authority for fresh assessment.

Learned State counsel further submitted that the case of the petitioner shall be examined in the light of the judgment of this Court in

CHD Developers Limited, Karnal vs. State of Haryana and others (2015)

51 PHT 1(P&H).

Learned counsel for the petitioner submitted that in view of the fair stand taken by the respondents, the present petition be disposed of in terms thereof.

After hearing learned counsel for the parties and considering the fair stand taken by learned State counsel, the present petition is disposed of by quashing the assessment order dated 31.03.2015 (Annexure P-1) and the consequent demand notice. The matter is remitted back to the Assessing Authority concerned for passing afresh order within two months from today keeping in view the judgment of this Court in **CHD Developers Limited, Karnal's case (supra)**.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

23.08.2016
dinesh

Whether speaking/reasoned
Whether Reportable:

Yes/No
Yes/No