

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

CWP No. 15521 OF 2015(O&M)

Date of decision: 11.08.2016

M/s Komal Metal Works(Regd.)

.. Petitioner

vs.

State of Punjab and ors.

.. Respondents

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

Present:- Mr. Rakesh Bhatia, Advocate
 for the petitioner.

Mr. Jagmohan Bansal, Addl. A.G., Punjab

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Rajesh Bindal, J.

The petitioner approached this Court merely challenging the notice issued to it. During the process of assessment proceedings, the petitioner raised objections to the observation made in the notice that input tax credit availed/claimed is not genuine.

It is not in dispute that the petitioner has already filed his reply to the aforesaid notice. The Assessing Authority is yet to pass any final order.

Learned counsel for the State submitted that no final opinion has been expressed by the Assessing Authority. It was merely a show cause notice issued.

After hearing learned counsel for the parties, we find that the apprehension of the petitioner that the assessing authority has already made up its mind to reject the stand taken by the petitioner in the reply, has no legs to stand as the final opinion is expressed only when any order is passed by the competent authority.

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The petition, being pre-mature, is accordingly dismissed.

The petitioner shall be at liberty to raise all the issues raised in this petition before the Assessing Authority.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

11.08.2016
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Yes