IN THE HIGH COURT OF PUNJAB & HARYANA, AT CHANDIGARH

CWP No. 18000 of 2016 (O&M)
Date of decision : November 7, 2016

M/s Manchanda and Manchanda Builders Pvt. Ltd.

.... Petitioner

Versus

The State of Haryana and another

.... Respondents

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU

Present:- Mr. Sandeep Goyal, Advocate for the petitioner.

Mr. Ankur Mittal, Additional Advocate General., Haryana.

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<u>RAJESH BINDAL, J .</u>

Written statement filed on behalf of respondent Nos. 1 and 2 filed in Court is taken on record.

The only grievance of the petitioner in the present writ petition, while challenging the order of assessment dated 16.11.2015 (Annexure P-9) for the assessment year 2013-14 is that the documents submitted by the petitioner to enable to him to claim statutory deductions from the taxable turn over were not considered.

Learned counsel for the petitioner further submitted that the assessments for four years starting from 2010-11 to 2013-14 were framed. For three years the documents submitted by the petitioner were taken into consideration and available deductions were granted. However, for the year in question the documents submitted by the petitioner were not considered and the statutory deductions available were not granted. He further submitted that the liability will be substantially reduced, if the documents are considered.

Learned counsel for the State submitted that whatever documents were produced by the petitioner for the year in question were taken into consideration. Once the assessing authority could consider the documents produced for other three years, there was no reason for not considering the same for the year in question, if the petitioner had produced the same. He further submitted that limitation for passing the order of assessment for the year in question will expire on 31.3.2017.

After hearing learned counsel for the parties, and considering that the only dispute at this stage raised by the petitioner is regarding non-consideration of certain documents enabling him to claim statutory deductions on the taxable turnover, we are of the opinion that the issue can be resolved by setting aside the order of assessment dated 16.11.2015 (Annexure P-9) and remitting the case back to the assessing authority. Ordered accordingly.

The petitioner shall appear before the assessing authority on 5.12.2016 at 11.00 A.M.to enable the assessing authority to consider the matter afresh and pass assessment order.

The writ petition stands disposed of.

(RAJESH BINDAL)
JUDGE

(HARINDER SINGH SIDHU)
JUDGE

November 7, 2016
archana

Whether speaking/reasoned Yes/No
Whether Reportable Yes/No