IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

GSTR No. 5 of 2009 (O&M)
Date of decision: 27.9.2016

Excise & Taxation Commissioner, Haryana
.. Petitioner

v.
M/s Sita Singh Engineer and Sons (P) Ltd.
.. Respondent

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

Present: Ms. Mamta Singla Talwar, Deputy Advocate General, Haryana.
Mr. Sunil Panwar, Advocate for the respondent.

...

Rajesh Bindal J.

The following questions of law were referred by Haryana Tax Tribunal to this court vide order dated 15.11.2002 passed in STA No. 779/2001-02:

> "(i) Whether in the facts and circumstances of the case, the sale of bus bodies by the respondent to the exporter of passenger buses qualifies for exemption under Section 5 (3) of the Central Sales Tax Act, 1956 ?
>
> (ii) Whether, on true and correct interpretation of the provisions of Section 5(3) of the Central Sales Tax Act, 1956, the supply of bus bodies by the respondent to the exporter of passenger buses could be legally held to be 'for the purpose of compliance with the agreement or order for or in relation to export' of passenger buses ?
>
> (iii) Whether the Tribunal could legally ignore the judgment

of Apex Court reported as 100 STC 571 (SC) that was quoted and relied upon by the revisional authority in his order dated 29.11.2001?

(iv) Whether the Tribunal was legally justified in deciding the appeal exclusively relying upon the decision of Karnataka High Court reported as 123 STC 473 cited before it on behalf of the appellant and absolutely without considering the decision reported as 123 STC 508 (TNTST) cited before it on behalf of the State ?

(v) Whether in the facts and circumstances of the case the exemption in respect to sale of 21 bus bodies could be allowed in the absence of prescribed evidence in form H to establish that such bodies have actually been exported ?”

At the very out-set, learned counsel for the petitioner fairly submitted that in view of the judgment of Hon'ble the Supreme Court in State of Karnataka v. Azad Coach Builders Pvt. Ltd. and another, (2010) 9 SCC 524, the questions no more survive.

The reference is, accordingly, dismissed.

(Rajesh Bindal)
Judge

(Darshan Singh)
Judge

27.9.2016
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Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No