IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 8236 of 2011 (O&M)
Date of decision: 24.10.2016

M/s Shree Ram Roller Flour Mills
.. Petitioner

v.

The State of Punjab and another
.. Respondent

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

Present: Mr. Sandeep Goyal, Advocate for the petitioner.
Mr. Jagmohan Bansal, Addl. Advocate General, Punjab.

...

Rajesh Bindal J.

Challenge in the present petition is to the order of assessment dated 30.3.2011 passed by respondent No.2 for the assessment year 2005-06.

The only ground raised is that the aforesaid order was passed beyond the period of limitation, as prescribed under Section 29(4A) of the Punjab Value Added Tax Act, 2005. In support of the plea, reliance was placed upon a Division Bench judgment of this court in State of Punjab and another v. M/s Des Raj Bhim Sain, (2012) 43 PHT 1 (P&H).

Learned counsel for the State did not dispute the aforesaid proposition, as suggested by learned counsel for the petitioner.

After hearing learned counsel for the parties and considering the stand, as noticed above, the impugned order of assessment dated 30.3.2011 having been passed beyond the period of limitation, as prescribed in the Act, is set aside.

The writ petition stands disposed of accordingly.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

24.10.2016
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Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No