IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 5174 of 2016 (O&M)
Date of decision: 17.10.2016

Tax Bar Association

.. Petitioner

v.

The State of Haryana and others

.. 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, Addl. Advocate General, Haryana.

...

Rajesh Bindal J.

Challenge in the present petition is to the order dated 9.2.2016, passed by the Excise and Taxation Commissioner, Haryana, Panchkula with reference to levy of additional tax on the dealers opting to pay lump sum tax.

At the very out-set, it was not disputed that the issue has been gone into by this court in VATAP No. 59 of 2014—Mahashiv Promoters Pvt. Ltd. v. The State of Haryana and another, decided on 8.9.2016, wherein it has been opined that additional tax is not leviable on the dealers opting to pay lump sum tax.

In view of the aforesaid judgment of this court, the prayer made in the present petition has been rendered infructuous.

Ordered accordingly.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

17.10.2016
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Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No