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

C.W.P. No. 7109 of 2016 (O&M)

Date of decision: 8.7.2016

M/s Parsvnath Developers Limited .. Petitioner

vs

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.
Ms. Tanisha Peshawaria, Deputy Advocate General, Haryana.

Rajesh Bindal, J.

The petitioner has approached this Court impugning the order dated 3.9.2015 (Annexure P-5) vide which Entertainment Duty Revision Nos. 19 to 22 of 2014-15 were dismissed in default. Challenge has also been made to order dated 17.2.2016 vide which the application filed for restoration of the revisions was dismissed.

The contention of learned counsel for the petitioner is that on the date fixed i.e. 3.9.2015, the petitioner prepared a demand draft bearing no. 210755 drawn on State Bank of India of ₹ 2 lacs in favour of the Assessing Authority, Faridabad, however, the representative of the company could not appear before the Revisional Authority as he was appearing before some other Court. Adjournment application was sent, however, rejecting the same, the revisions were dismissed. The amount was deposited with the State on 14.9.2015. Thereafter, the application for restoration was filed, which was dismissed on 17.2.2016 as being not maintainable.

In the case in hand, the assessment of the petitioner was framed under the Punjab Entertainment Duty Act, 1955, for the assessment years 1999-2000 to 2002-2003 by the Entertainment Tax Officer-cum-Assessing Authority, Faridabad (East), on 29.5.2009 and a demand of ₹ 12,00,000/- was raised. The petitioner failed in appeal before the Joint Excise & Taxation Commissioner (Appeals), Faridabad. Against the orders passed by the Appellate Authority, the petitioner preferred revisions before the Excise and Taxation Commissioner-cum-Revisional Authority, Haryana, who vide order dated 13.8.2015 directed to deposit ₹ 2 lacs as precondition. On the next date of hearing i.e. 3.9.2015, the revisions were dismissed in default on non-deposit of ₹ 2 lacs. The application for restoration was also dismissed though prior thereto the amount was already deposited by the petitioner.

The stand of learned counsel for the State is that the revisions were rightly dismissed as the order directing deposit of ₹ 2 lacs was not complied with within the time granted.

After hearing learned counsel for the parties, in our opinion, the impugned orders deserve to be set aside. No doubt direction was to deposit ₹ 2 lacs, as a precondition for entertainment of revisions. The petitioner got prepared demand draft of ₹ 2 lacs on 3.9.2015, however, adjournment slip was filed by counsel for the petitioner before the Revisional Authority. Thereafter, the petitioner even deposited the amount with the State Treasury on 14.9.2015, though late. The revisions filed by the petitioner should have been considered on merits as there was not much delay in deposit of the amount with the State.

Considering the fact that the amount as directed by the Commissioner has already been paid, let the revisions be heard on merits. Accordingly, the impugned orders dated 3.9.2015 and 17.2.2016 are set aside. The petitioner is directed to appear before the Excise and Taxation Commissioner-cum-Revisional Authority, Haryana, on 5.9.2016 for hearing of the revisions on merits.

Disposed of.

(Rajesh Bindal)
Judge

8.7.2016 (Harinder Singh Sidhu)
vs Judge