

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Civil Writ Petition No.8276 of 2015 (O&M)
DATE OF DECISION: 26.02.2016

M/s Raj Kumar Parmod Kumar

....Petitioner

versus

State of Punjab and others

.....Respondents

CORAM:- HON'BLE MR.JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ARUN PALLI

Present: Mr. Sherry K. Singla, Advocate for the petitioner
Mr. Alok Jain, Addl. Advocate General, Punjab
Mr. S.S. Rangi, Advocate for respondents No.2 and 3
..

S.J. VAZIFDAR, ACTING CHIEF JUSTICE (Oral):

The impugned order passed by the Secretary, Agriculture disbelieves the petitioners' case that they carried on business in the Old Anaj Mandi.

2. The impugned order records that the income tax returns for the Assessment Years 2005-06 and 2006-07 show the address of the firm to include the words "Shop No.329" in ink. The handwriting also appears to be different. The authorities came to the conclusion that the said words are manipulated. The order further records that for the Assessment Year 2007-08, the shop number is not mentioned. What is important is the petitioners' allegation that the finding in the order that they had failed to produce any other documentary evidence is incorrect. The petitioners contend that there was further material even with the authorities in this regard.

In that event it is for the petitioners to file an application before the Secretary, Agriculture to have the order corrected and to request the appellate authority to consider the further evidence as well. If the petitioners make such an application, the same shall be decided in accordance with law.

3. The petition is accordingly disposed of.

(S. J. VAZIFDAR)
ACTING CHIEF JUSTICE

26.02.2016
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(ARUN PALLI)
JUDGE