

In the High Court of Punjab and Haryana at Chandigarh.

**1. CWP-9538 of 2014
Decided on 30.11.2016**

M/s.Bhagwati Lacto Foods Pvt. Ltd.

--Petitioner

Vs.

State of Punjab and others

--Respondents

2. CWP-12995 of 2014

M/s. Bhagwati Lacto Vegetarian Exports Pvt. Ltd.

--Petitioner

Vs.

State of Punjab and another

--Respondents

3. CWP-14086 of 2014

M/s. Monga Foods Pvt. Ltd.

--Petitioner

Vs.

State of Punjab and others

--Respondents

4. CWP-14925 of 2014

M/s.Shree Mahavir Rice Mills and others

--Petitioners

Vs.

State of Punjab and others

--Respondents

5. CWP-4916 of 2015

M/s. J. P.Agro Tec. Pvt.Ltd.

--Petitioner

Vs.

State of Punjab and others

--Respondents

6. CWP-10386 of 2015

M/s. Jain Industries, Rice & General Mills

--Petitioner

Vs.

State of Punjab and others

--Respondents

7. CWP-14391 of 2015

M/s. Sukhbir Agro Energy Limited

--Petitioner

Vs.

State of Punjab and others

--Respondents

8. CWP-9610 of 2015 (O&M)

M/s. Shah Rice Mills and others

Vs.

State of Punjab and others

--Petitioners

--Respondents

9. CWP-15681 of 2015

M/s. Arpan Agro Industries.

Vs.

State of Punjab and others

--Petitioner

--Respondents

10. CWP-13935 of 2016

M/s. S.M Rice Land Pvt.Ltd and others

Vs.

State of Punjab and others

--Petitioners

--Respondents

11. CWP-17622 of 2016 (O&M)

M/s. Binay Rice Mills

Vs.

State of Punjab and others

--Petitioner

--Respondents

CORAM: HON'BLE MR.JUSTICE RAKESH KUMAR JAIN

Present: Mr.Sameer Sachdeva, Advocate, for the petitioners

Mr.Suresh Singla,Addl.A.G.Punjab

Mr.Nitin Kaushal,Advocate, for respondent
Nos.2 and 4 in CWP-4916 of 2015 and
for respondent Nos.2 and 3 in CWP-15681 of 2015

Mr.Malkiat S.Hundal,Advocate, for Mr. R.S.Bains,Advocate,
for respondent Nos.2 and 3 in CWP-12995,13522 and 14924
of 2014 and CWP-9610, 11380 and 14391 of 2015

Mr.G.S.Harike,Advocate, for respondent Nos.2 and 3 in
CWP- 9538,12995, 13522,14096 and 14925 of 2014

Rakesh Kumar Jain,J: (Oral)

This order shall dispose of eleven petitions bearing CWP Nos.-
9538, 12995,14086, and 14925 of 2014, 4916,10386,14391, 9610, 15681,
17622 of 2015 and 13935 of 2016 as the petitioners have challenged the
notices issued by the Assessing Authority, claiming Market Fee and Rural
Development Fund from them, on the ground that they have purchased the
agricultural produce from within the State but as per the petitioners, they
have purchased agricultural produce from outside the State of Punjab,
therefore, they are not liable to pay either the Market Fee or the Rural
Development Fund as it is exempted.

Learned counsel for the petitioners has submitted that since the
petitioners have purchased the agricultural produce from outside the State
of Punjab, therefore, they are not liable to pay the Market Fee and Rural
Development Fund. In support of his contention, learned counsel has
relied upon Circular dated 01.07.2003 issued by the Punjab Mandi Board,

to all the Secretaries, Market Committees, in the State of Punjab and also the judgments of this Court in the cases of **M/s. Shiv Foods Manwala Road, Dhuri Vs. Market Committee, Dhuri and another** (CWP- 801 of 2006) decided on 03.08.2006 and **Punjab State Agricultural Marketing Board and another** (CWP-2291 of 2007) decided on 20.02.2007.

On the other hand, learned counsel for the respondents has submitted that even if the petitioners are not liable to pay, for the sake of arguments, the Market Fee and Rural Development Fund because according to the petitioners, they have purchased the agricultural produce from outside the State of Punjab, the question would be as to whether they have actually purchased the agricultural produce from outside the State, which is to be determined by the Assessing Authority after verification of the documents of the petitioners but they have straight-way approached this Court against the notices.

After hearing learned counsel for the parties and examining the record, I am of the considered opinion that the petitioners have rushed to this Court too early as it was a notice only but if they are afraid that the respondents may not take any coercive action against them, the respondents can be directed to consider the case of the petitioners and then decide as to whether the agricultural produce purchased by the petitioners were from outside the State of Punjab or within the State. The petitioners may file reply to the notice and will appear before the Assessing Authority along-with the entire record and after considering the record, if it is found by the Assessing Authority that the agricultural produce were purchased by the petitioners

from outside the State of Punjab, then appropriate order shall be passed.

These petitions are, thus, disposed of.

The petitioners shall appear before the Assessing Authority on
19.12.2016.

30.11.2016
rr

(Rakesh Kumar Jain)
Judge

Whether Speaking/Reasoned: **Yes/No.**

Whether Reportable: **Yes/No**