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

**VATAP No. 7 of 2011 (O&M)
Date of Decision : 07.10.2016**

State of Punjab and another

...Appellants

versus

M/s Panchvati Motors Pvt. Ltd. Bathinda

...Respondent

**CORAM : HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MRS. JUSTICE SNEH PRASHAR**

Present : Mr. Jagmohan Bansal, Addl. AG, Punjab.

None for the respondent.

<u>RAJESH BINDAL, J.</u>

This order will dispose of four VAT Appeals bearing VATAP Nos. 7, 8, 9 and 19 of 2011, as the issue involved in all the writ petitions is common.

At the very outset, learned counsel for the State, on instructions from Kali Chandra, Excise and Taxation Officer, submitted that the assets of the respondent-company were taken over by the department for recovery of the sales tax dues and those were sold off. Partially the recovery was made. At present, respondent-company is not in business. As per the information available on the website of Ministry of Corporate Affairs, the name of respondent-company has been struck off from the records of the Registrar of Companies. While referring to the order passed by Hon'ble the Supreme Court in Civil Appeal Nos. 4479-4488 of 2008-<u>Commissioner of Central Excise,</u>

Nagpur v. M/s Vidarbha Veneer Industries Ltd. and others, decided on 18.7.2016, he submitted that when nothing is available with the respondent-company now, even if the appeal filed by the revenue is deiced in its favour, recovery will not be possible, hence, there is no need to go into the merits of the case at this stage. The same may be disposed of as such, however, giving liberty to the department to get these revived if circumstances change.

After hearing learned counsel for the appellants and considering the submissions made by learned counsel for the appellants, we do not find it appropriate to go into the issue raised by the revenue in the present set of appeals, as the assets of the respondent-company have already been taken over by the department and sold out and the company is no more in existence.

Accordingly, the appeals are dismissed, leaving the question of law open. However, the revenue shall be entitled to get the present set of appeals restored in case the respondent-company restarts its business or seeks refund of the amount already recovered.

(RAJESH BINDAL)
JUDGE

(SNEH PRASHAR)
JUDGE

OCTOBER 07, 2016
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Whether speaking/reasoned YES/NO
Whether reportable YES/NO