

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

Date of Decision: 08.07.2016

(1) VATAP No. 37 of 2016 (O&M)

The Batala Co-operative Sugar Mill Ltd.

.....Appellant

Versus

State of Punjab and others

.....Respondents

(2) VATAP No. 38 of 2016 (O&M)

The Gurdaspur Co-operative Sugar Mill Ltd.

.....Appellant

Versus

State of Punjab and others

.....Respondents

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU

Present: Mr. M.R. Sharma, Advocate
for the appellant.

RAJESH BINDAL,J.

This order will dispose of two appeals bearing VATAP Nos. 37
and 38 of 2016, raising following substantial questions of law:-

"(i) Whether in the facts and in the circumstances of the case the orders (Annexure A-1), (Annexure A-2) and (Annexure A-3) are legally sustainable in law?

(ii) Whether in the facts and in the circumstances of the case the VAT Tribunal Punjab Chandigarh has grossly erred in upholding the order of the Notified Authority cum Excise and Taxation Officer as upheld by the Deputy Excise and Taxation Commissioner (Appeals) Amritsar more so by following the judgment which is still a matter under challenge before the Hon'ble Supreme Court of India?

(iii) Whether in the facts and in the circumstances of the case the VAT Tribunal Punjab Chandigarh has grossly erred in upholding the order of the Notified Authority

Cum Excise and Taxation Officer as upheld by the Deputy Excise and Taxation Commissioner (Appeals) Amritsar has grossly erred in denying the input tax credit on the purchase tax assessed/paid by the appellant as per order of assessment (Annexure A-1)?"

The dispute pertains to the years 2011-12 and 2012-13 respectively. The learned counsel for the appellant fairly submitted that the issue raised in the present appeals is squarely covered by the order passed by this Court in VATAP No. 6 of 2016, decided on 22.4.2016, titled as **The Gurdaspur Co-operative Sugar Mill Ltd., Paniar, Gurdaspur Versus State of Punjab and others.**

For the reasons recorded in the aforesaid order passed by this Court earlier, the appeals are dismissed.

(RAJESH BINDAL)
JUDGE

(HARINDER SINGH SIDHU)
JUDGE

08.07.2016
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