IN THE HIGH COURT FOR THE STATES OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.567 of 2017
Date of Order: 14.12.2017

M/s Shiv Rice Enterprises Pvt Ltd

....Petitioner

Versus

State of Punjab & Ors.

....Respondents

CORAM: HON'BLE MR. JUSTICE RAKESH KUMAR JAIN

Present : Mr. R.L. Batta, Sr Advocate with
Mr. J.S. Saggi, Advocate for the petitioner.

Mr. Abhyapal Singh Gill, AAG, Punjab.

Ms. Nikita Bansal, Advocate for
Mr. Nitin Kaushal, Advocate for respondent No.3.

Mr. P.K.S Gill, Advocate for respondent No.4.

RAKESH KUMAR JAIN, J (ORAL)

The petitioner has challenged the order dated 30.11.2016 passed by respondent No.1 by which the order dated 01.03.2002 passed by the then Chairman, Punjab Mandi Board was set aside and the matter was remanded back to the Assessing Authority i.e Secretary, Market Committee, Kapurthala to make the assessment again of the business of the petitioner-firm for the period 1996-1997 in accordance with the provisions of the Punjab Agricultural Markets (General) Rules, 1962 (for short "1962 Rules").

Learned counsel for the petitioner has submitted that while passing the order dated 30.11.2016, order dated 01.3.2002 was only set aside and not the order dated 21.01.1999 passed by the Secretary, M.C, Kapurthala exercising the powers of Assessing Authority.

On the other hand, learned counsel for the respondents has submitted that after the remand, the Assessing Authority has again made assessment on 04.1.2017 against which the petitioner has already preferred an appeal and this ground has also been taken that the order dated 21.01.1999 passed by the Assessing Authority was not set aside, therefore, two orders of the Assessing Authority cannot be maintained.

I have heard learned counsel for the parties and after taking into consideration the facts and circumstances of the present case, this petition is disposed of with a direction that the Appellate Authority shall consider the plea of the petitioner regarding the setting aside of the order dated 21.01.1999 as also the fact as to whether the Assessing Authority could have passed fresh assessment on 04.1.2017 and whether the remand of the case by the revisional Authority to the Assessing Authority would impliedly mean that the order dated 21.1.1999 was set aside.

December 14, 2017 **(RAKESH KUMAR JAIN)**
manoj **JUDGE**

Whether speaking/reasoned: Yes/No

Whether Reportable : Yes/No