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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No.2697 of 1995 (O&M)
Date of decision : 13.07.2018

Raj Bhatta Gram Udyog Mandal and others

... Petitioners

Versus

The State of Haryana and others

... Respondents

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL

Present: None for the petitioner(s).

Ms. Mamta Singla Talwar, DAG, Haryana.

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

This order will dispose of two writ petitions bearing CWP Nos. 2697 and 6078 of 1995 as common issue is involved.

The facts have been noticed from CWP No.2697 of 1995.

Challenge in the writ petition has been made to the validity of Rule 39-A of the Haryana General Sales Tax Rules, 1975 (for short 'the Rules'), as amended on September 02, 1993, however, giving retrospective effect from October 01, 1992.

Writ petition was admitted to be taken up with CWP No.12937 of 1994 titled as “Shiva Bricks Company V/s State of Haryana and another”.

On examination of the record, it was found that the aforementioned writ petition was decided on 04.08.2011 in terms of earlier order passed in CWP No.1661 of 1994 titled as "M/s Rama Bhata Co. & others V/s State of Haryana and others", holding the amendment to be bad to the extent of its retrospectivity.

For the detailed reasons recorded in M/s Rama Bhata's case (supra), the writ petitions are disposed of in the same terms.

(RAJESH BINDAL)
JUDGE

(AMIT RAWAL)
JUDGE

13.07.2018
Yogesh Sharma

Whether speaking/reasoned **[✓ Yes]/ No**

Whether Reportable **Yes/ [✓ No]**