

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

CWP No. 12096 of 2006 (O&M)

Date of decision: 27.9.2018

Merino Panel Products Limited

.. Petitioner

vs

The State of Haryana and another

.. Respondents

**Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Amit Rawal**

Present: Mr. Rishabh Singla, Advocate for
Mr. Sandeep Goyal, Advocate, for the petitioner.

Ms. Mamta Singla Talwar, Deputy Advocate General, Haryana.

Rajesh Bindal, J.

This order will dispose of three petitions bearing CWP Nos. 12096 of 2006, 5858 and 7171 of 2007, as common questions of law and facts are involved therein.

Challenge in the present petitions is to the notice issued for revision of the assessment framed under Section 40 of the Haryana General Sales Tax Act, 1973 and the order passed.

Learned counsel for the parties submitted that the issues raised in the present petitions are squarely covered by Full Bench judgment of this Court in CWP No. 12139 of 2006 – Merino Panel Products Limited vs Deputy Excise & Taxation Commissioner (I)-cum- Revisional Authority, Jhajjar, decided on 28.8.2018.

For the detailed reasons recorded in Merino Panel Products Limited's case (supra), the present petitions are disposed of in the same terms.

(Rajesh Bindal)
Judge

27.9.2018
vs

(Amit Rawal)
Judge

Whether speaking/ reasoned

Yes/No

Whether Reportable

Yes/No