

**CM-16012-CWP-2018 in/and
CWP-12010-2010 (O&M)**

-1-

104+223

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

**CM-16012-CWP-2018 in/and
CWP-12010-2010 (O&M)
Date of Decision: October 23, 2018**

M/s Saluja Motors Pvt.Ltd.

.....Petitioner

Versus

Union Territory of Chandigarh and another

.....Respondents

**CORAM: HON'BLE MR.JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE MAHABIR SINGH SINDHU**

Present: Mr.Avneet Singh, Advocate for
Mr.Sandeep Goyal, Advocate for the petitioner.

Mr.Suvir Sehgal, Sr.Standing counsel with
Mr.Ajay Jagga, Advocate for respondent Nos.1 and 2.

.....

RAJESH BINDAL, J.

CM-16012-CWP-2018

CM is allowed. Accompanying affidavit of Sh.R.K.Chaudhary,
Assistant Excise and Taxation Commissioner, Excise and Taxation
Department, Union Territory, Chandigarh is taken on record.

CWP-12010-2017

The petitioner approached this Court seeking quashing of
instructions dated 15.07.2016 issued by the Assistant Excise and Taxation
Commissioner, UT, Chandigarh, referring to the discounts given on the sale
price of the vehicles.

In the short affidavit dated 20.10.2018 filed by the Assistant

**CM-16012-CWP-2018 in/and
CWP-12010-2010 (O&M)**

-2-

the instructions under challenge are merely advisory and those are not to be considered as a Statute and the returns shall be filed by the assesseees as per the provisions of the applicable law and the assessments shall also be finalised in terms thereof.

In view of the aforesaid stand taken by the respondents, nothing survives in the present petition. The same is disposed of as infructuous.

**(RAJESH BINDAL)
JUDGE**

October 23, 2018
meenuss

**(MAHABIR SINGH SINDHU)
JUDGE**

- | | |
|---------------------------------------|---------------|
| 1. Whether speaking/reasoned ? | Yes/No |
| 2. Whether reportable ? | Yes/No |