

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

**CWP No.10623 of 2018 (O&M)
Date of Decision.27.08.2018**

M/s Vinayak Fabrics P Ltd.

...Petitioner

Vs

State of Haryana and others

...Respondents

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

Present: Mr. Balwinder Singh, Advocate for
Mr. Rajiv Agnihotri, Advocate
for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana
for respondents No.1 to 5.

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RAJESH BINDAL J.

The petitioner has filed the present petition impugning the order dated 31.10.2017 (Annexure P-2) passed by the 1st Appellate Authority namely Joint Excise & Taxation Commissioner (Appeals), vide which, appeal filed by the petitioner was dismissed relying upon the order passed by the Tribunal in STA Nos.96-97 of 2013-14 titled as “M/s Mittal Processors, Panipat Vs. State of Haryana” decided on 17.03.2017, raising the plea that it would be an exercise in futility to go before the Tribunal as a three member Bench of the Tribunal had already expressed view against the assessee.

Learned counsel for the parties are agreed that the legal issues involved in the present petition have been gone into by Division Bench of this Court in VATAP No.32 of 2017 titled as “M/s

A.P. Processors Vs. State of Haryana” decided on 17.05.2018 and the present petition may be disposed of in terms thereof.

For the detailed reasons recorded in M/s A.P. Processors's case (supra), the present writ petition is accepted. The orders dated 18.04.2006 (Annexure P-1) and 31.10.2017 (Annexure P-2) passed by the Assessing Authority and the 1st Appellate Authority, respectively, are set aside and the matter is remitted back to the Assessing Authority to be decided in terms of the aforesaid judgment.

The writ petition is disposed of accordingly.

(RAJESH BINDAL)
JUDGE

(AMIT RAWAL)
JUDGE

August 27, 2018
Pankaj*

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No